



**BOARD OF TRUSTEES
SPECIAL MEETING**

Board of Trustees
Michael Allman
Melisse Mossy
Maureen "Mo" Muir
Katrina Young

Interim Superintendent
Lucile Lynch

**MONDAY, SEPTEMBER 13, 2021
10:00 AM**

***Public participation will be remote and
live-stream will be available @ www.sduhsd.net.***

This meeting will be held in accordance with Executive Order N-29-20 and the County of San Diego Health and Human Services Order of the Health Officer and Emergency Regulations effective June 15, 2021. A copy of each order is available online at www.sduhsd.net and posted at 710 Encinitas Boulevard, Encinitas, CA. The meeting will be live-streamed and video recorded. The public live-stream link will be posted online at www.sduhsd.net prior to the start of the meeting. Members of the Board of Trustees will participate virtually/telephonically.

Public comments for special meetings are restricted to items on the agenda before the Board of Trustees for consideration. Members of the public who wish to address the Board of Trustees may do so by submitting a request using this online form available [here](#). This form will open at 1:00 p.m. on September 11, 2021, and will close at 1:00 p.m. on September 12, 2021. Public comment will be limited to two (2) minutes per speaker and a total of 20 minutes per item. If there are more than 10 requests for an item, there will be a random selection of 10 speakers made prior to the meeting that will be recorded.

Additional information and supporting documents that may be provided to the Board of Trustees prior to the start of the meeting, if provided, will be posted on the website at www.sduhsd.net.

AGENDA

1. **CALL TO ORDER**
 - a. WELCOME
 - b. PLEDGE OF ALLEGIANCE
2. **APPROVAL OF AGENDA**

ACTION ITEMS

3. **CONSIDERATION OF ADOPTION OF RESOLUTION ESTABLISHING GANN LIMIT – *public comment, if any***
4. **CONSIDERATION OF CERTIFICATION OF THE 2020-21 UNAUDITED INCOME AND EXPENDITURES – *public comment, if any***
5. **CONSIDERATION OF ADOPTION OF THE ESSER III EXPENDITURE PLAN – *public comment, if any***

DISCUSSION ITEMS

6. **SUPERINTENDENT SEARCH PLANNING – *public comment, if any***
7. **ADJOURNMENT**

In compliance with the Americans with Disabilities Act, if you need special assistance, disability-related modifications, or accommodations, including auxiliary aids or services, in order to participate in the public meetings of the District's Governing Board, please contact the [Office of the Superintendent](#). Notification 72 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the District shall also make available this agenda and all other public records associated with the meeting in appropriate alternative formats for persons with a disability.

MEETING PROTOCOL

Board Bylaw 9323 Meeting Conduct

The members of the San Dieguito Union High School District Board of Trustees are locally elected officials, serve four-year terms of office, and are responsible for the schools' educational programs, in grades seven through twelve. The Board is a policy-making body whose actions are guided by the District's vision, mission, and goals. Administration of the District is delegated to a professional administrative staff led by the Superintendent. Board Members are required to conduct the programs of the schools in accordance with the Constitution of the State of California, the California Education Code, and other laws relating to schools enacted by the Legislature, in addition to policies and procedures adopted by the Board of Trustees.

PUBLIC COMMENTS (*Please see public comment process noted above.*)

Members of the public are entitled to comment on items listed on the agenda for Board consideration or deliberation. At the discretion of the Board President, members of the public are entitled to speak on agenda items either immediately after the item is called or following background information provided related to the item. Members of the public are entitled to comment on an agenda item only once at any meeting and may not have someone speak or read on their behalf unless otherwise allow by statute. Although the Board President may seek additional information, participation in debate on any item before the Board shall be limited to the Board and staff. The Board President shall determine the order of speakers, when the Board President calls a member of the public to speak they are asked, but not required, to provide their names prior to making comments.

PUBLIC INSPECTION OF DOCUMENTS

In compliance with Government Code 54957.5, agenda-related documents that have been distributed to the Board less than 72 hours prior to the Board Meeting will be available for review on the district website, www.sduhsd.net, and/or at the district office. Please contact the [Office of the Superintendent](#) for more information.

CLOSED SESSION

The Board may meet in Closed Session to consider qualified matters of litigation, employee negotiations, student discipline, employee grievances, personnel qualifications, and/or real estate negotiations which are timely.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: September 3, 2021

BOARD MEETING DATE: September 13, 2021

PREPARED BY: Dawn Campbell, Director of Fiscal Services
Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Lucile Lynch, Interim Superintendent

SUBJECT: ADOPTION OF REVISED RESOLUTION
ESTABLISHING GANN LIMIT

EXECUTIVE SUMMARY

At the October 2019 Board meeting, the Board approved the resolution establishing the Gann Limit.

This is a revised resolution, due to the fact that our Gann Appropriations Limit increased by \$15,971.69. The contributing factor is the increased collections of property taxes.

When a district has an increase to the Gann Appropriations limit, the district has 45 days from board adoption to submit to the California Department of Education (CDE) a letter (and a copy of the Resolution) informing them of the increase to its appropriations limit and that the increase will be reflected in future fiscal year calculations.

The District is asking the Board to adopt, by resolution, the 2020-21 revised Gann Appropriations Limit and the projected 2021-22 Gann Appropriations Limit.

RECOMMENDATION:

It is recommended that the Board adopt the attached revised resolution establishing the Gann Limit, which identifies the estimated appropriations limit for the current year and the actual appropriations for the preceding year.

FUNDING SOURCE:

Not applicable

ITEM 3

RESOLUTION FOR ADOPTING THE “GANN” LIMIT
(With Increase to Limit pursuant to G.C. 7902.1)

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2020-21 fiscal year and a projected Gann Limit for the 2021-22 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law; and,

WHEREAS, Government Code Section 7902.1 provides that school districts may increase their Gann Limits under specified circumstances;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2020-21 and 2021-22 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2020-21 and 2021-22 fiscal years include an increase of \$15,971.69 to the 2020-21 Gann Limit pursuant to the provisions of Government Code Section 7902.1;

AND BE IT FURTHER RESOLVED that the Superintendent notifies the Director of the State Department of Finance of the increase to the 2020-21 Gann Limit;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2020-21 and 2021-22 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

PASSED AND ADOPTED by said Governing Board on September 13, 2021, by the following vote:

AYES:
NOES:
ABSENT:

STATE OF CALIFORNIA)
)
COUNTY OF SAN DIEGO)

I, Lucile Lynch, Secretary of the Governing Board, do hereby certify that the foregoing is a full, true and correct copy of a resolution passed and adopted by said Board at a special meeting held and conducted on said date.

Secretary of the Governing Board

ITEM 3

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2019-20 Actual			2020-21 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	117,176,537.14		117,176,537.14			121,563,193.67
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	12,690.16		12,690.16			12,690.27
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2019-20			Adjustments to 2020-21		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2020-21 P2 Report			2021-22 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	12,690.27		12,690.27	12,550.56		12,550.56
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			12,690.27			12,550.56
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2020-21 Actual			2021-22 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	697,698.08		697,698.08	722,117.00		722,117.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	116,471,725.09		116,471,725.09	120,635,990.00		120,635,990.00
5. Unsecured Roll Taxes (Object 8042)	3,620,856.00		3,620,856.00	3,746,279.00		3,746,279.00
6. Prior Years' Taxes (Object 8043)	7,573.38		7,573.38	52,697.00		52,697.00
7. Supplemental Taxes (Object 8044)	1,373,759.98		1,373,759.98	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(225,597.54)		(225,597.54)	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	23.75		23.75	500.00		500.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	357,961.03		357,961.03	346,672.00		346,672.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	122,303,999.77	0.00	122,303,999.77	125,504,255.00	0.00	125,504,255.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	122,303,999.77	0.00	122,303,999.77	125,504,255.00	0.00	125,504,255.00

ITEM 3

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,790,846.77			2,857,626.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,790,846.77			2,857,626.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,890,352.00		2,890,352.00	2,889,124.00		2,889,124.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,890,352.00	0.00	2,890,352.00	2,889,124.00	0.00	2,889,124.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	172,138,471.76		172,138,471.76	158,397,661.00		158,397,661.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	726,805.95		726,805.95	851,640.00		851,640.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2020-21 Actual			2021-22 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			117,176,537.14			121,563,193.67
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0000			0.9890
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			121,547,221.98			127,114,948.26
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			122,303,999.77			125,504,255.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,522,832.40			1,506,067.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			2,034,068.98			2,889,124.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,034,068.98			2,889,124.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			527,208.27			694,050.77
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			122,831,208.04			126,198,305.77
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)			1,522,832.40			2,889,124.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			122,831,208.04			
b. State Subventions (Line D8)			1,522,832.40			
c. Less: Excluded Appropriations (Line C23)			2,790,846.77			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			121,563,193.67			

ITEM 4

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: September 3, 2021

BOARD MEETING DATE: September 13, 2021

PREPARED BY: Dawn Campbell, Director of Fiscal Services
Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Lucile Lynch, Interim Superintendent

SUBJECT: CERTIFICATION OF THE 2020-21 UNAUDITED
ACTUAL INCOME AND EXPENDITURES

EXECUTIVE SUMMARY

The District is required to report the Unaudited Actuals financial statement to the San Diego County Office of Education annually by September 15th. With this certification the Board accepts the actual income and expenses of the District before the annual audit is performed. A more detailed presentation will be provided at the Board meeting.

RECOMMENDATION:

It is recommended that the Board certify the 2020-21 Unaudited Actual Income and Expenditures, as shown in the attached supplements.

FUNDING SOURCE:

N/A



September 13, 2021

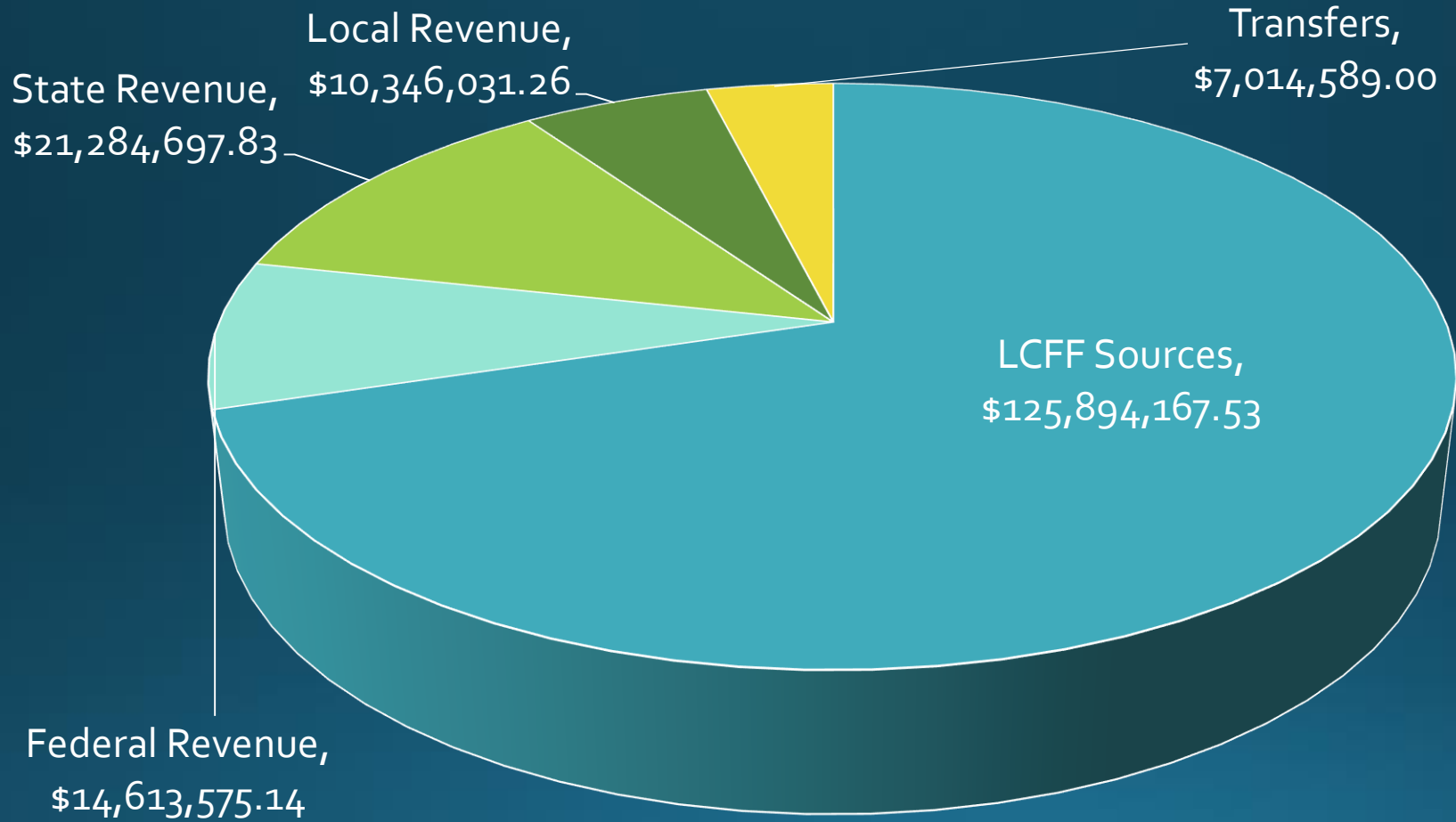
2020-21 Unaudited Actuals

What are Unaudited Actuals?

- Reports actual revenue and expenditures for the year.
- Required to be presented to the Board for approval by September 15th.
- Identifies the variances between the 2020-21 unaudited actuals and the 2020-21 **Estimated Actuals** (as of Budget Adoption in June).
- Identifies the changes to the ending fund balance.
- Identifies reserved amounts.

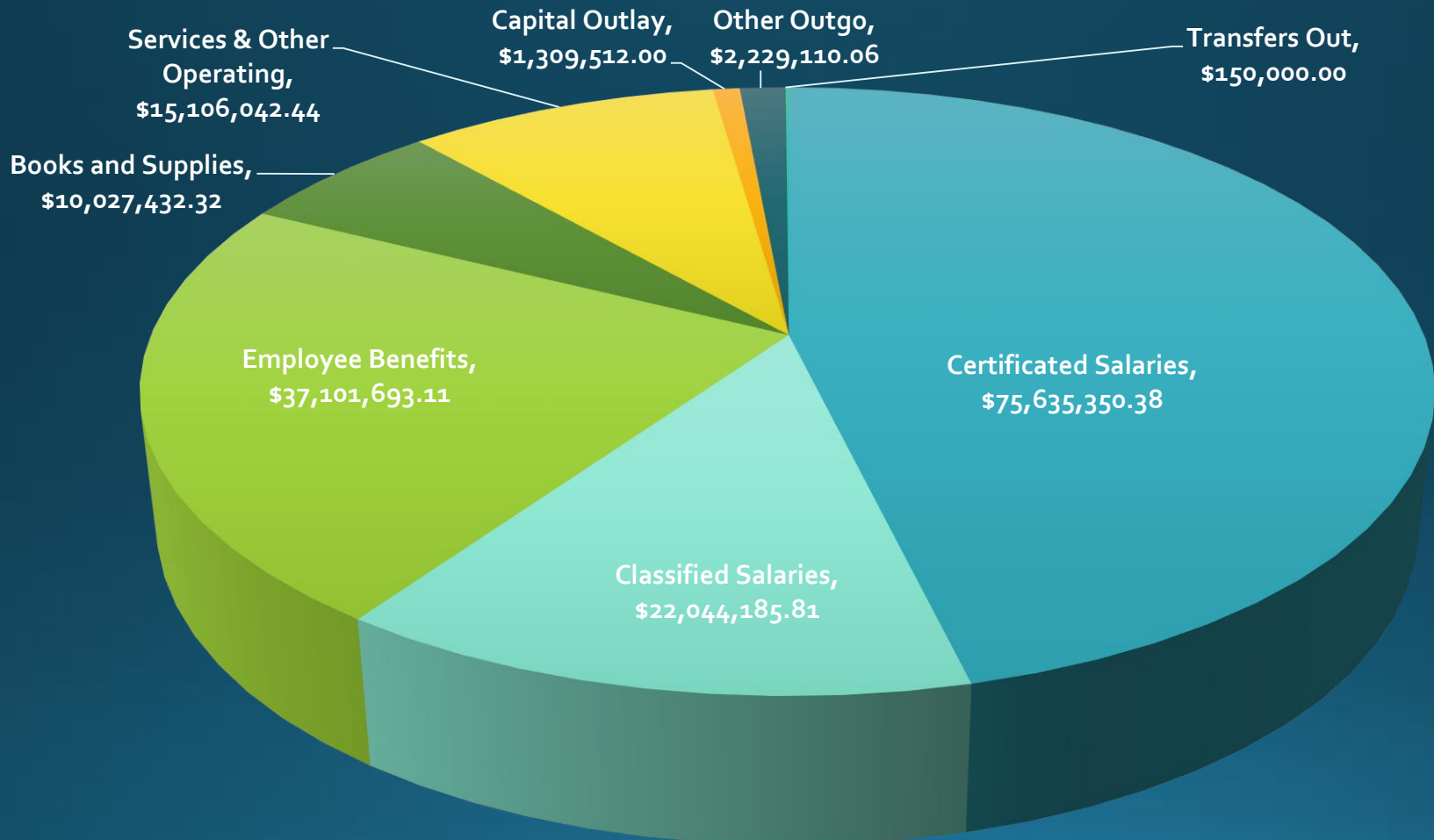
Revenues by Object

\$179,153,060.76



Expenditures by Object

\$163,603,326.12



Revenue Variances

	2020-2021 Estimated Actuals			2020-2021 Unaudited Actuals		
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL
PROJECTED INCOME						
LCFF/Revenue Limit / Property Tax	124,628,767	799,172	125,427,939	125,084,472	809,696	125,894,168
Federal Income	675,000	11,095,353	11,770,353	690,717	13,922,858	14,613,575
Other State Income	2,647,550	24,483,863	27,131,413	2,929,525	18,355,173	21,284,698
Local Income	2,165,839	7,053,662	9,219,501	3,271,362	7,074,669	10,346,031
Transfers	7,014,589	0	7,014,589	7,014,589	0	7,014,589
Contributions	(15,552,082)	15,552,082	0	(13,971,421)	13,971,421	0
TOTAL PROJECTED INCOME	121,579,663	58,984,132	180,563,795	125,019,242	54,133,818	179,153,060

Revenue Variance Details

LCFF Revenue (Increased by \$466,229)

- Final Property Taxes Posted

Federal Revenue (Increased by \$2,843,222)

- ESSER III - Federal government moved it from the 21/22 fiscal year to the 20/21 fiscal year
- Other federal programs Carryover
 - Title I, Title II, Title III, Title IV, Comprehensive Support & Improvement (CSI), and Workability grants

Revenue Variance Details

State Revenue (Decreased by \$5,846,715)

- Other State programs Carryover
 - Career Technical Education & Improvement Grant (CTEIG), Strong Workforce, In-Person Instruction
- Expanded Learning Grant Carryover

Local Revenue (Increased by \$1,126,530)

- Donations – budgeted when received

Contributions (Decreased by \$1,580,661)

- Special Education
- Deferred Maintenance

Total Revenue Decreased by \$1,410,735

Expenditure Variances

	2020-2021 Estimated Actuals			2020-2021 Unaudited Actuals		
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL
	PROJECTED EXPENDITURES					
Certificated Salaries	61,330,288	15,355,477	76,685,765	59,919,871	15,715,479	75,635,350
Classified Salaries	16,099,880	6,350,120	22,450,000	16,224,690	5,819,496	22,044,186
Benefits	23,362,978	13,329,348	36,692,326	22,412,069	14,689,625	37,101,693
Books & Supplies	2,485,417	9,137,604	11,623,021	1,657,240	8,370,192	10,027,432
Services & Operating Expenses	8,501,174	7,612,174	16,113,348	8,526,593	6,579,449	15,106,042
Capital Outlay	437,830	3,131,880	3,569,710	462,276	847,236	1,309,512
Other Outgo	1,285,794	1,616,437	2,902,231	1,149,337	1,229,773	2,379,110
TOTAL PROJECTED EXPENDITURES	113,503,361	56,533,040	170,036,401	110,352,076	53,251,250	163,603,326

Expenditure Variance Details

- The changes in expenditures are due to budget dollars not being spent in various departments, sites and categorical programs, including the one-time funds.
- Certificated Salaries (Decreased by \$1,050,415)
- Classified Salaries (Decreased by \$405,815)
- Benefits (Increased by \$409,367)
 - There was a decrease based on the corresponding changes in salaries, however there is an accounting process to account for STRS on behalf payments.
 - GASB Statement 24 requires that school districts recognize the contributions made by the State of California to CalSTRS on behalf of school districts for their employees.
 - There is a corresponding revenue account as well, so the net impact to our financial statements is \$0.

Expenditure Variance Details

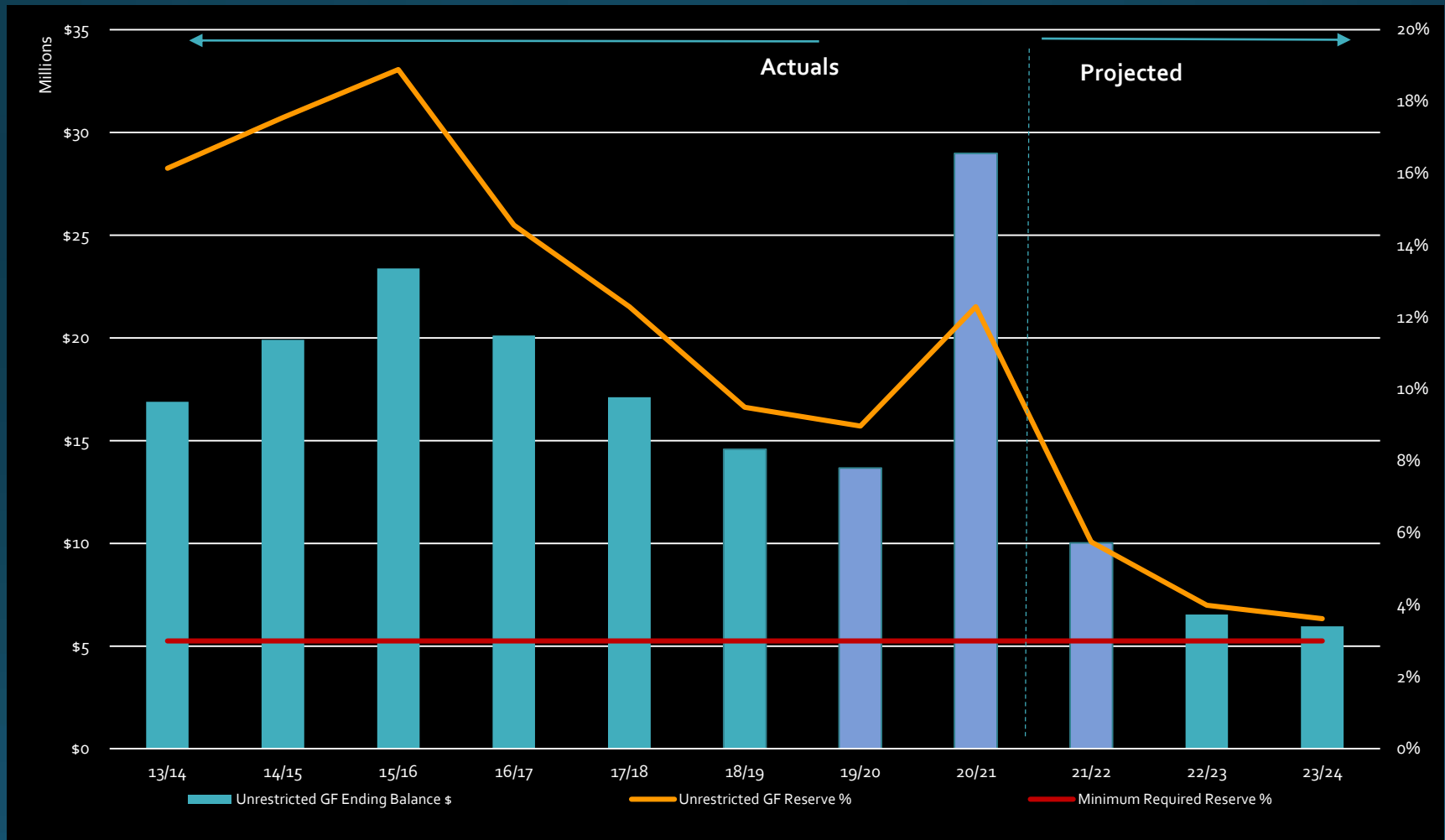
- Books & Supplies (Decreased by \$1,595,589)
- Services & Operating Expenses (Decreased by \$1,007,306)
- Capital Outlay (Decreased by \$2,260,198)
- Other Outgo (Decreased by \$523,121)
 - Fund 13 contribution

Total Expenditures Decreased by \$6,433,075

Components of Ending Balance ITEM 4

	2020-2021 Estimated Actuals			2020-2021 Unaudited Actuals		
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL
FUND BALANCE, RESERVES:						
Estimated Beginning Balance - July 1	12,831,869	3,326,547	16,158,417	12,831,869	3,326,547	16,158,417
Adjusted Beginning Balance	12,831,869	3,326,547	16,158,417	14,311,977	3,326,547	17,638,524
Projected Ending Balance - June 30	20,908,171	5,777,639	26,685,811	28,979,143	4,209,115	33,188,258
COMPONENTS OF THE ENDING BALANCE:						
<i>Nonspendable:</i>						
Revolving Cash Fund 9130	181,000		181,000	175,477		175,477
Prepaid Items 9713				2,281	2,580	4,861
<i>Restricted:</i>						
Reserve for restricted programs		8,606,891	8,606,891		4,206,535	4,206,535
<i>Assigned:</i>						
Basic Aid Reserve	0		0			0
OPEB			0			0
<i>Unassigned:</i>						
Economic Uncertainties @ 3%	5,101,092		5,101,092	4,908,100		4,908,100
Balance After Components	15,626,079	(2,829,252)	12,796,827	23,893,285	4,209,115	23,893,285
SPECIAL RESERVE FUND	0	0	0	0	0	0
Combined Reserve	10.53%	0.00%	10.53%	17.60%	0.00%	17.60%

History of Unrestricted Ending Fund Balance



Unrestricted Ending Fund Balance Change

The positive ending fund balance change is due to the one-time dollars from ESSER II, ESSER III and ELO Grants



Allowable expenses that were already incurred in the General Fund were able to be moved and accounted for in the one-time funding.

Unrestricted Ending Fund Balance

- Allowed us to benefit from some one-time savings.
- We were able to do the following:
 - Cover approximately \$5M worth of salaries and benefits for the 20/21 school year.
- Due to COVID and the shortened school year we had approximately \$900K in budget savings for the following:
 - Athletics
 - Site allocations
 - Transportation

Ending Fund Balance Assignments

- Allows a one-time set aside to be used for a specific purpose
- Still so many unknown expenses due to COVID
 - Independent Study
 - Contact Tracing
- Building the reserve

Components of Ending Balance

2) Ending Balance, June 30 (E + F1e)		28,979,143.70	4,209,115.14	33,188,258.84	17,609,223.70	4,208,411.14	21,817,634.84	-34.3%
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	175,477.31	0.00	175,477.31	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	2,280.75	2,580.00	4,860.75	0.00	0.00	0.00	-100.0%
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740	0.00	4,206,535.15	4,206,535.15	0.00	4,208,411.15	4,208,411.15	0.0%
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	7,826,489.00	0.00	7,826,489.00	7,826,489.00	0.00	7,826,489.00	0.0%
Site carryover	0000 9780	420,323.00		420,323.00				
Basic Aid Reserve	0000 9780	725,672.00		725,672.00				
Bus Lease payoff	0000 9780	451,384.00		451,384.00				
Bus Replacement 3 buses	0000 9780	540,000.00		540,000.00				
Deferred Maintenance	0000 9780	500,000.00		500,000.00				
E-Bike Storage	0000 9780	75,000.00		75,000.00				
COVID Contact Tracing	0000 9780	500,000.00		500,000.00				
AB130 Independent Study	0000 9780	500,000.00		500,000.00				
Chromebook Replacement - 1/3 each ye:	0000 9780	2,000,000.00		2,000,000.00				
White Fleet Replacement	0000 9780	614,110.00		614,110.00				
OPEB Trust Contribution - Fund 67 Tran:	0000 9780	1,500,000.00		1,500,000.00				
Site Carryover	0000 9780				420,323.00		420,323.00	
Basic Aid Reserve	0000 9780				725,672.00		725,672.00	
Bus Lease payoff	0000 9780				451,384.00		451,384.00	
Bus Replacement 3 buses	0000 9780				540,000.00		540,000.00	
Deferred Maintenance	0000 9780				500,000.00		500,000.00	
E-Bike Storage	0000 9780				75,000.00		75,000.00	
COVID Contact Tracing	0000 9780				500,000.00		500,000.00	
AB130 Independent Study	0000 9780				500,000.00		500,000.00	
Chromebook Replacement - 1/3 each ye:	0000 9780				2,000,000.00		2,000,000.00	
White Fleet Replacment	0000 9780				614,110.00		614,110.00	
OPEB Trust Contribution - Fund 67 Tran:	0000 9780				1,500,000.00		1,500,000.00	
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	4,908,100.00	0.00	4,908,100.00	5,116,016.22	0.00	5,116,016.22	4.2%
Unassigned/Unappropriated Amount	9790	16,066,796.64	(0.01)	16,066,796.63	4,666,718.48	(0.01)	4,666,718.47	-71.0%

Components of Ending Balance

d) Assigned				
Other Assignments	9780	7,826,489.00	0.00	7,826,489.00
Site carryover	0000 9780	420,323.00		420,323.00
Basic Aid Reserve	0000 9780	725,672.00		725,672.00
Bus Lease payoff	0000 9780	451,384.00		451,384.00
Bus Replacement 3 buses	0000 9780	540,000.00		540,000.00
Deferred Maintenance	0000 9780	500,000.00		500,000.00
E-Bike Storage	0000 9780	75,000.00		75,000.00
COVID Contact Tracing	0000 9780	500,000.00		500,000.00
AB130 Independent Study	0000 9780	500,000.00		500,000.00
Chromebook Replacement - 1/3 each ye:	0000 9780	2,000,000.00		2,000,000.00
White Fleet Replacement	0000 9780	614,110.00		614,110.00
OPEB Trust Contribution - Fund 67 Tran:	0000 9780	1,500,000.00		1,500,000.00
Site Carryover	0000 9780			
Basic Aid Reserve	0000 9780			
Bus Lease payoff	0000 9780			
Bus Replacement 3 buses	0000 9780			
Deferred Maintenance	0000 9780			
E-Bike Storage	0000 9780			
COVID Contact Tracing	0000 9780			
AB130 Independent Study	0000 9780			
Chromebook Replacement - 1/3 each ye:	0000 9780			
White Fleet Replacment	0000 9780			
OPEB Trust Contribution - Fund 67 Tran:	0000 9780			
e) Unassigned/Unappropriated				
Reserve for Economic Uncertainties	9789	4,908,100.00	0.00	4,908,100.00
Unassigned/Unappropriated Amount	9790	16,066,796.64	(0.01)	16,066,796.63

Next Steps

File Unaudited Actuals with the SDCOE



Begin work on 1st Interim Report – December 2021



Review Enrollment Projections



Review Staffing Allocations



Auditors Field Work Last Week– Audit Report due in December

San Dieguito Union High
San Diego County

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

ITEM 4

37 68346 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 Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	57.91%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2022-23 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$15,971.69
	Adjusted Appropriations Limit	\$121,563,193.67
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$121,563,193.67
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	8.93%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sept. 13, 2021

To the Superintendent of Public Instruction:

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

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

Zandy Macasinag

Dawn Campbell

Name

Name

Financial Accounting and Reporting Manager

Director of Fiscal Services

Title

Title

858-292-3668

760-753-6491 ext. 5561

Telephone

Telephone

alexandre.macasinag@sdcoe.net

dawn.campbell@sduhsd.net

E-mail Address

E-mail Address

ITEM 4

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	125,084,471.53	809,696.00	125,894,167.53	128,282,129.00	799,172.00	129,081,301.00	2.5%
2) Federal Revenue		8100-8299	690,716.68	13,922,858.46	14,613,575.14	675,000.00	6,916,249.00	7,591,249.00	-48.1%
3) Other State Revenue		8300-8599	2,929,524.62	18,355,173.21	21,284,697.83	2,574,620.00	9,579,840.00	12,154,460.00	-42.9%
4) Other Local Revenue		8600-8799	3,271,362.05	7,074,669.21	10,346,031.26	2,250,946.00	7,319,705.00	9,570,651.00	-7.5%
5) TOTAL, REVENUES			131,976,074.88	40,162,396.88	172,138,471.76	133,782,695.00	24,614,966.00	158,397,661.00	-8.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	59,919,871.27	15,715,479.11	75,635,350.38	64,916,124.00	10,040,884.00	74,957,008.00	-0.9%
2) Classified Salaries		2000-2999	16,224,689.84	5,819,495.97	22,044,185.81	17,731,587.00	5,482,789.00	23,214,376.00	5.3%
3) Employee Benefits		3000-3999	22,412,068.56	14,689,624.55	37,101,693.11	26,014,670.00	13,385,106.00	39,399,776.00	6.2%
4) Books and Supplies		4000-4999	1,657,240.02	8,370,192.30	10,027,432.32	3,345,427.00	1,214,257.00	4,559,684.00	-54.5%
5) Services and Other Operating Expenditures		5000-5999	8,526,593.05	6,579,449.39	15,106,042.44	11,079,415.00	10,717,279.00	21,796,694.00	44.3%
6) Capital Outlay		6000-6999	462,275.60	847,236.40	1,309,512.00	3,725,000.00	525,000.00	4,250,000.00	224.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,719,016.99	530,734.76	2,249,751.75	1,790,386.00	601,950.00	2,392,336.00	6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,119,679.57)	699,037.88	(20,641.69)	(307,363.00)	208,363.00	(99,000.00)	379.6%
9) TOTAL, EXPENDITURES			110,202,075.76	53,251,250.36	163,453,326.12	128,295,246.00	42,175,628.00	170,470,874.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,773,999.12	(13,088,853.48)	8,685,145.64	5,487,449.00	(17,560,662.00)	(12,073,213.00)	-239.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	7,014,589.00	0.00	7,014,589.00	765,589.00	0.00	765,589.00	-89.1%
b) Transfers Out		7600-7629	150,000.00	0.00	150,000.00	63,000.00	0.00	63,000.00	-58.0%
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	(13,971,421.21)	13,971,421.21	0.00	(17,559,958.00)	17,559,958.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,106,832.21)	13,971,421.21	6,864,589.00	(16,857,369.00)	17,559,958.00	702,589.00	-89.8%

ITEM 4

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,667,166.91	882,567.73	15,549,734.64	(11,369,920.00)	(704.00)	(11,370,624.00)	-173.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,661,906.17	3,326,547.41	16,988,453.58	28,979,143.70	4,209,115.14	33,188,258.84	95.4%
b) Audit Adjustments		9793	(830,037.00)	0.00	(830,037.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			12,831,869.17	3,326,547.41	16,158,416.58	28,979,143.70	4,209,115.14	33,188,258.84	105.4%
d) Other Restatements		9795	1,480,107.62	0.00	1,480,107.62	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,311,976.79	3,326,547.41	17,638,524.20	28,979,143.70	4,209,115.14	33,188,258.84	88.2%
2) Ending Balance, June 30 (E + F1e)			28,979,143.70	4,209,115.14	33,188,258.84	17,609,223.70	4,208,411.14	21,817,634.84	-34.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	175,477.31	0.00	175,477.31	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	2,280.75	2,580.00	4,860.75	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	4,206,535.15	4,206,535.15	0.00	4,208,411.15	4,208,411.15	0.0%
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	7,826,489.00	0.00	7,826,489.00	7,826,489.00	0.00	7,826,489.00	0.0%
Site carryover	0000	9780	420,323.00		420,323.00			420,323.00	
Basic Aid Reserve	0000	9780	725,672.00		725,672.00			725,672.00	
Bus Lease payoff	0000	9780	451,384.00		451,384.00			451,384.00	
Bus Replacement 3 buses	0000	9780	540,000.00		540,000.00			540,000.00	
Deferred Maintenance	0000	9780	500,000.00		500,000.00			500,000.00	
E-Bike Storage	0000	9780	75,000.00		75,000.00			75,000.00	
COVID Contact Tracing	0000	9780	500,000.00		500,000.00			500,000.00	
AB130 Independent Study	0000	9780	500,000.00		500,000.00			500,000.00	
Chromebook Replacement - 1/3 each ye:	0000	9780	2,000,000.00		2,000,000.00			2,000,000.00	
White Fleet Replacement	0000	9780	614,110.00		614,110.00			614,110.00	
OPEB Trust Contribution - Fund 67 Tran:	0000	9780	1,500,000.00		1,500,000.00			1,500,000.00	
Site Carryover	0000	9780				420,323.00		420,323.00	
Basic Aid Reserve	0000	9780				725,672.00		725,672.00	
Bus Lease payoff	0000	9780				451,384.00		451,384.00	
Bus Replacement 3 buses	0000	9780				540,000.00		540,000.00	
Deferred Maintenance	0000	9780				500,000.00		500,000.00	
E-Bike Storage	0000	9780				75,000.00		75,000.00	
COVID Contact Tracing	0000	9780				500,000.00		500,000.00	
AB130 Independent Study	0000	9780				500,000.00		500,000.00	
Chromebook Replacement - 1/3 each ye:	0000	9780				2,000,000.00		2,000,000.00	
White Fleet Replacment	0000	9780				614,110.00		614,110.00	
OPEB Trust Contribution - Fund 67 Tran:	0000	9780				1,500,000.00		1,500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,908,100.00	0.00	4,908,100.00	5,116,016.22	0.00	5,116,016.22	4.2%
Unassigned/Unappropriated Amount			16,066,796.64	(0.01)	16,066,796.63	4,666,718.48	(0.01)	4,666,718.47	-71.0%

ITEM 4

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	30,452,185.98	(4,485,361.72)	25,966,824.26				
1) Fair Value Adjustment to Cash in County Treasury		9111	108,432.26	0.00	108,432.26				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	175,477.31	0.00	175,477.31				
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	700,579.11	11,984,669.57	12,685,248.68				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	2,098,781.13	0.00	2,098,781.13				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	2,280.75	2,580.00	4,860.75				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			33,537,736.54	7,501,887.85	41,039,624.39				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,449,812.22	1,727,404.18	4,177,216.40				
2) Due to Grantor Governments		9590	1,570,682.00	0.00	1,570,682.00				
3) Due to Other Funds		9610	535,429.10	0.00	535,429.10				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	2,669.52	1,565,368.53	1,568,038.05				
6) TOTAL, LIABILITIES			4,558,592.84	3,292,772.71	7,851,365.55				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			28,979,143.70	4,209,115.14	33,188,258.84				

ITEM 4

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	353,318.00	0.00	353,318.00	353,318.00	0.00	353,318.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,537,034.00	0.00	2,537,034.00	2,535,806.00	0.00	2,535,806.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	697,698.08	0.00	697,698.08	722,117.00	0.00	722,117.00	3.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	116,471,725.09	0.00	116,471,725.09	120,635,990.00	0.00	120,635,990.00	3.6%
Unsecured Roll Taxes		8042	3,620,856.00	0.00	3,620,856.00	3,746,279.00	0.00	3,746,279.00	3.5%
Prior Years' Taxes		8043	7,573.38	0.00	7,573.38	52,697.00	0.00	52,697.00	595.8%
Supplemental Taxes		8044	1,373,759.98	0.00	1,373,759.98	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	(225,597.54)	0.00	(225,597.54)	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	253,640.82	0.00	253,640.82	235,672.00	0.00	235,672.00	-7.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	23.75	0.00	23.75	500.00	0.00	500.00	2005.3%
Less: Non-LCFF (50%) Adjustment		8089	(11.88)	0.00	(11.88)	(250.00)	0.00	(250.00)	2004.4%
Subtotal, LCFF Sources			125,090,019.68	0.00	125,090,019.68	128,282,129.00	0.00	128,282,129.00	2.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,548.15)	0.00	(5,548.15)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	809,696.00	809,696.00	0.00	799,172.00	799,172.00	-1.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			125,084,471.53	809,696.00	125,894,167.53	128,282,129.00	799,172.00	129,081,301.00	2.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,829,645.00	1,829,645.00	0.00	1,829,645.00	1,829,645.00	0.0%
Special Education Discretionary Grants		8182	0.00	148,311.00	148,311.00	0.00	148,311.00	148,311.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		573,532.58	573,532.58		360,546.00	360,546.00	-37.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		189,010.73	189,010.73		204,474.00	204,474.00	8.2%
Title III, Part A, Immigrant Student Program	4201	8290		18,091.75	18,091.75		0.00	0.00	-100.0%

ITEM 4

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		44,278.94	44,278.94		66,810.00	66,810.00	50.9%
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		201,306.67	201,306.67		220,947.00	220,947.00	9.8%
Career and Technical Education	3500-3599	8290		121,063.00	121,063.00		121,063.00	121,063.00	0.0%
All Other Federal Revenue	All Other	8290	690,716.68	10,797,618.79	11,488,335.47	675,000.00	3,964,453.00	4,639,453.00	-59.6%
TOTAL, FEDERAL REVENUE			690,716.68	13,922,858.46	14,613,575.14	675,000.00	6,916,249.00	7,591,249.00	-48.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	662,540.00	0.00	662,540.00	673,670.00	0.00	673,670.00	1.7%
Lottery - Unrestricted and Instructional Materials		8560	2,226,025.62	952,076.47	3,178,102.09	1,900,950.00	620,977.00	2,521,927.00	-20.6%
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		3,034.56	3,034.56		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		536,647.73	536,647.73		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	40,959.00	16,863,414.45	16,904,373.45	0.00	8,958,863.00	8,958,863.00	-47.0%
TOTAL, OTHER STATE REVENUE			2,929,524.62	18,355,173.21	21,284,697.83	2,574,620.00	9,579,840.00	12,154,460.00	-42.9%

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	104,320.21	104,320.21	0.00	111,000.00	111,000.00	6.4%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	21,601.03	0.00	21,601.03	1,500.00	0.00	1,500.00	-93.1%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	91,565.59	0.00	91,565.59	0.00	0.00	0.00	-100.0%
Interest		8660	618,373.69	0.00	618,373.69	851,640.00	0.00	851,640.00	37.7%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	108,432.26	0.00	108,432.26	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	2,140.63	0.00	2,140.63	0.00	0.00	0.00	-100.0%
Interagency Services		8677	3,609.22	0.00	3,609.22	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,117.01	0.00	1,117.01	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	11.88	0.00	11.88	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,360,996.74	7,000.00	2,367,996.74	1,397,806.00	0.00	1,397,806.00	-41.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	63,514.00	0.00	63,514.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		6,963,349.00	6,963,349.00		7,208,705.00	7,208,705.00	3.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,271,362.05	7,074,669.21	10,346,031.26	2,250,946.00	7,319,705.00	9,570,651.00	-7.5%
TOTAL, REVENUES			131,976,074.88	40,162,396.88	172,138,471.76	133,782,695.00	24,614,966.00	158,397,661.00	-8.0%

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	47,801,346.88	13,604,847.23	61,406,194.11	52,208,656.00	8,382,423.00	60,591,079.00	-1.3%
Certificated Pupil Support Salaries		1200	5,330,178.59	207,527.81	5,537,706.40	5,545,159.00	214,032.00	5,759,191.00	4.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,827,792.84	1,502,531.81	7,330,324.65	5,915,738.00	1,183,719.00	7,099,457.00	-3.1%
Other Certificated Salaries		1900	960,552.96	400,572.26	1,361,125.22	1,246,571.00	260,710.00	1,507,281.00	10.7%
TOTAL, CERTIFICATED SALARIES			59,919,871.27	15,715,479.11	75,635,350.38	64,916,124.00	10,040,884.00	74,957,008.00	-0.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,235,978.56	2,662,478.59	3,898,457.15	1,222,806.00	3,013,359.00	4,236,165.00	8.7%
Classified Support Salaries		2200	5,917,844.64	2,111,864.84	8,029,709.48	6,767,985.00	1,904,472.00	8,672,457.00	8.0%
Classified Supervisors' and Administrators' Salaries		2300	1,931,017.55	705,424.64	2,636,442.19	1,916,883.00	316,811.00	2,233,694.00	-15.3%
Clerical, Technical and Office Salaries		2400	6,450,190.72	304,154.09	6,754,344.81	6,505,150.00	248,147.00	6,753,297.00	0.0%
Other Classified Salaries		2900	689,658.37	35,573.81	725,232.18	1,318,763.00	0.00	1,318,763.00	81.8%
TOTAL, CLASSIFIED SALARIES			16,224,689.84	5,819,495.97	22,044,185.81	17,731,587.00	5,482,789.00	23,214,376.00	5.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,580,792.71	10,521,154.60	20,101,947.31	10,908,037.00	9,546,806.00	20,454,843.00	1.8%
PERS		3201-3202	3,046,842.88	1,113,951.15	4,160,794.03	3,797,775.00	1,171,922.00	4,969,697.00	19.4%
OASDI/Medicare/Alternative		3301-3302	2,100,458.30	690,388.47	2,790,846.77	2,244,997.00	567,958.00	2,812,955.00	0.8%
Health and Welfare Benefits		3401-3402	2,484,632.42	1,038,982.62	3,523,615.04	2,787,639.00	857,878.00	3,645,517.00	3.5%
Unemployment Insurance		3501-3502	43,074.45	12,233.43	55,307.88	1,005,684.00	190,767.00	1,196,451.00	2063.3%
Workers' Compensation		3601-3602	1,402,751.28	394,789.51	1,797,540.79	1,365,739.00	259,011.00	1,624,750.00	-9.6%
OPEB, Allocated		3701-3702	370,990.96	36,666.10	407,657.06	503,512.00	48,084.00	551,596.00	35.3%
OPEB, Active Employees		3751-3752	336,377.51	103,919.25	440,296.76	267,834.00	45,245.00	313,079.00	-28.9%
Other Employee Benefits		3901-3902	3,046,148.05	777,539.42	3,823,687.47	3,133,453.00	697,435.00	3,830,888.00	0.2%
TOTAL, EMPLOYEE BENEFITS			22,412,068.56	14,689,624.55	37,101,693.11	26,014,670.00	13,385,106.00	39,399,776.00	6.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	468.65	1,747,314.33	1,747,782.98	0.00	545,682.00	545,682.00	-68.8%
Books and Other Reference Materials		4200	13,348.40	60,745.01	74,093.41	5,870.00	0.00	5,870.00	-92.1%
Materials and Supplies		4300	1,206,365.79	6,027,494.70	7,233,860.49	2,657,007.00	501,143.00	3,158,150.00	-56.3%
Noncapitalized Equipment		4400	437,057.18	534,638.26	971,695.44	682,550.00	167,432.00	849,982.00	-12.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,657,240.02	8,370,192.30	10,027,432.32	3,345,427.00	1,214,257.00	4,559,684.00	-54.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	(974.52)	1,538,454.04	1,537,479.52	21,570.00	1,409,315.00	1,430,885.00	-6.9%
Travel and Conferences		5200	52,135.79	21,481.29	73,617.08	167,131.00	56,398.00	223,529.00	203.6%
Dues and Memberships		5300	104,430.74	0.00	104,430.74	123,561.00	0.00	123,561.00	18.3%
Insurance		5400 - 5450	2,015,928.38	0.00	2,015,928.38	1,463,528.00	0.00	1,463,528.00	-27.4%
Operations and Housekeeping Services		5500	2,411,271.98	0.00	2,411,271.98	3,001,921.00	0.00	3,001,921.00	24.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	573,202.31	623,471.75	1,196,674.06	1,071,352.00	1,521,602.00	2,592,954.00	116.7%
Transfers of Direct Costs		5710	(69,002.37)	69,002.37	0.00	(46,732.00)	46,732.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(33,677.68)	0.00	(33,677.68)	(39,800.00)	0.00	(39,800.00)	18.2%
Professional/Consulting Services and Operating Expenditures		5800	3,043,758.93	4,324,433.59	7,368,192.52	4,898,649.00	7,683,232.00	12,581,881.00	70.8%
Communications		5900	429,519.49	2,606.35	432,125.84	418,235.00	0.00	418,235.00	-3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,526,593.05	6,579,449.39	15,106,042.44	11,079,415.00	10,717,279.00	21,796,694.00	44.3%

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	71,366.86	325,875.70	397,242.56	0.00	460,000.00	460,000.00	15.8%
Buildings and Improvements of Buildings		6200	307,429.17	464,636.60	772,065.77	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	58,064.47	44,784.10	102,848.57	3,630,000.00	0.00	3,630,000.00	3429.5%
Equipment Replacement		6500	25,415.10	11,940.00	37,355.10	95,000.00	65,000.00	160,000.00	328.3%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			462,275.60	847,236.40	1,309,512.00	3,725,000.00	525,000.00	4,250,000.00	224.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	5,000.00	0.00	5,000.00	New
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	(69,600.00)	16,448.57	(53,151.43)	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	42,853.28	514,286.19	557,139.47	39,593.00	601,950.00	641,543.00	15.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	842,825.56	0.00	842,825.56	845,722.00	0.00	845,722.00	0.3%
Other Debt Service - Principal		7439	902,938.15	0.00	902,938.15	900,071.00	0.00	900,071.00	-0.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,719,016.99	530,734.76	2,249,751.75	1,790,386.00	601,950.00	2,392,336.00	6.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(699,037.88)	699,037.88	0.00	(208,363.00)	208,363.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(20,641.69)	0.00	(20,641.69)	(99,000.00)	0.00	(99,000.00)	379.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(719,679.57)	699,037.88	(20,641.69)	(307,363.00)	208,363.00	(99,000.00)	379.6%
TOTAL, EXPENDITURES			110,202,075.76	53,251,250.36	163,453,326.12	128,295,246.00	42,175,628.00	170,470,874.00	4.3%

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	7,014,589.00	0.00	7,014,589.00	765,589.00	0.00	765,589.00	-89.1%
(a) TOTAL, INTERFUND TRANSFERS IN			7,014,589.00	0.00	7,014,589.00	765,589.00	0.00	765,589.00	-89.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	50,000.00	0.00	50,000.00	63,000.00	0.00	63,000.00	26.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			150,000.00	0.00	150,000.00	63,000.00	0.00	63,000.00	-58.0%
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	(13,971,421.21)	13,971,421.21	0.00	(17,559,958.00)	17,559,958.00	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			(13,971,421.21)	13,971,421.21	0.00	(17,559,958.00)	17,559,958.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(7,106,832.21)	13,971,421.21	6,864,589.00	(16,857,369.00)	17,559,958.00	702,589.00	-89.8%

ITEM 4

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	125,084,471.53	809,696.00	125,894,167.53	128,282,129.00	799,172.00	129,081,301.00	2.5%
2) Federal Revenue		8100-8299	690,716.68	13,922,858.46	14,613,575.14	675,000.00	6,916,249.00	7,591,249.00	-48.1%
3) Other State Revenue		8300-8599	2,929,524.62	18,355,173.21	21,284,697.83	2,574,620.00	9,579,840.00	12,154,460.00	-42.9%
4) Other Local Revenue		8600-8799	3,271,362.05	7,074,669.21	10,346,031.26	2,250,946.00	7,319,705.00	9,570,651.00	-7.5%
5) TOTAL REVENUES			131,976,074.88	40,162,396.88	172,138,471.76	133,782,695.00	24,614,966.00	158,397,661.00	-8.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		59,526,421.39	38,274,924.14	97,801,345.53	67,594,351.00	28,855,162.00	96,449,513.00	-1.4%
2) Instruction - Related Services	2000-2999		13,490,317.22	3,572,215.11	17,062,532.33	14,769,714.00	3,066,900.00	17,836,614.00	4.5%
3) Pupil Services	3000-3999		12,672,231.03	3,976,045.11	16,648,276.14	17,478,855.00	2,379,404.00	19,858,259.00	19.3%
4) Ancillary Services	4000-4999		2,297,329.90	41,514.73	2,338,844.63	3,358,318.00	39,010.00	3,397,328.00	45.3%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,506,242.06	906,890.51	11,413,132.57	11,730,750.00	281,474.00	12,012,224.00	5.2%
8) Plant Services	8000-8999		9,814,428.78	5,948,926.00	15,763,354.78	11,392,872.00	6,951,728.00	18,344,600.00	16.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,895,105.38	530,734.76	2,425,840.14	1,970,386.00	601,950.00	2,572,336.00	6.0%
10) TOTAL EXPENDITURES			110,202,075.76	53,251,250.36	163,453,326.12	128,295,246.00	42,175,628.00	170,470,874.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			21,773,999.12	(13,088,853.48)	8,685,145.64	5,487,449.00	(17,560,662.00)	(12,073,213.00)	-239.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	7,014,589.00	0.00	7,014,589.00	765,589.00	0.00	765,589.00	-89.1%
b) Transfers Out		7600-7629	150,000.00	0.00	150,000.00	63,000.00	0.00	63,000.00	-58.0%
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	(13,971,421.21)	13,971,421.21	0.00	(17,559,958.00)	17,559,958.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(7,106,832.21)	13,971,421.21	6,864,589.00	(16,857,369.00)	17,559,958.00	702,589.00	-89.8%

ITEM 4

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,667,166.91	882,567.73	15,549,734.64	(11,369,920.00)	(704.00)	(11,370,624.00)	-173.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
a) As of July 1 - Unaudited		9791	13,661,906.17	3,326,547.41	16,988,453.58	28,979,143.70	4,209,115.14	33,188,258.84	95.4%
b) Audit Adjustments		9793	(830,037.00)	0.00	(830,037.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			12,831,869.17	3,326,547.41	16,158,416.58	28,979,143.70	4,209,115.14	33,188,258.84	105.4%
d) Other Restatements		9795	1,480,107.62	0.00	1,480,107.62	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,311,976.79	3,326,547.41	17,638,524.20	28,979,143.70	4,209,115.14	33,188,258.84	88.2%
2) Ending Balance, June 30 (E + F1e)			28,979,143.70	4,209,115.14	33,188,258.84	17,609,223.70	4,208,411.14	21,817,634.84	-34.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	175,477.31	0.00	175,477.31	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	2,280.75	2,580.00	4,860.75	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,206,535.15	4,206,535.15	0.00	4,208,411.15	4,208,411.15	0.0%
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	7,826,489.00	0.00	7,826,489.00	7,826,489.00	0.00	7,826,489.00	0.0%
Site carryover	0000	9780	420,323.00		420,323.00				
Basic Aid Reserve	0000	9780	725,672.00		725,672.00				
Bus Lease payoff	0000	9780	451,384.00		451,384.00				
Bus Replacement 3 buses	0000	9780	540,000.00		540,000.00				
Deferred Maintenance	0000	9780	500,000.00		500,000.00				
E-Bike Storage	0000	9780	75,000.00		75,000.00				
COVID Contact Tracing	0000	9780	500,000.00		500,000.00				
AB130 Independent Study	0000	9780	500,000.00		500,000.00				
Chromebook Replacement - 1/3 each yr	0000	9780	2,000,000.00		2,000,000.00				
White Fleet Replacement	0000	9780	614,110.00		614,110.00				
OPEB Trust Contribution - Fund 67 Trar	0000	9780	1,500,000.00		1,500,000.00				
Site Carryover	0000	9780				420,323.00		420,323.00	
Basic Aid Reserve	0000	9780				725,672.00		725,672.00	
Bus Lease payoff	0000	9780				451,384.00		451,384.00	
Bus Replacement 3 buses	0000	9780				540,000.00		540,000.00	
Deferred Maintenance	0000	9780				500,000.00		500,000.00	
E-Bike Storage	0000	9780				75,000.00		75,000.00	
COVID Contact Tracing	0000	9780				500,000.00		500,000.00	
AB130 Independent Study	0000	9780				500,000.00		500,000.00	
Chromebook Replacement - 1/3 each yr	0000	9780				2,000,000.00		2,000,000.00	
White Fleet Replacment	0000	9780				614,110.00		614,110.00	
OPEB Trust Contribution - Fund 67 Trar	0000	9780				1,500,000.00		1,500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,908,100.00	0.00	4,908,100.00	5,116,016.22	0.00	5,116,016.22	4.2%
Unassigned/Unappropriated Amount		9790	16,066,796.64	(0.01)	16,066,796.63	4,666,718.48	(0.01)	4,666,718.47	-71.0%

San Dieguito Union High
San Diego County

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

ITEM 4

37 68346 0000000
Form 01

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
4203	ESSA: Title III, English Learner Student Program	0.00	1.00
6300	Lottery: Instructional Materials	1,618,175.33	1,617,470.33
6690	Tobacco-Use Prevention Education: Grades Six Through Twelve	0.02	0.02
7311	Classified School Employee Professional Development Block Grant	54,720.63	54,720.63
7425	Expanded Learning Opportunities (ELO) Grant	1,537,394.41	1,539,974.41
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	725,995.27	725,995.27
9010	Other Restricted Local	270,249.49	270,249.49
Total, Restricted Balance		<u>4,206,535.15</u>	<u>4,208,411.15</u>

San Dieguito Union High
San Diego County

2020-21 Unaudited Actuals
AVERAGE DAILY ATTENDANCE

ITEM 4 37 68346 0000000
Form A

Description	2020-21 Unaudited Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	12,684.32	12,684.32	12,684.32	12,544.61	12,544.61	12,544.61
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)	12,684.32	12,684.32	12,684.32	12,544.61	12,544.61	12,544.61
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	5.95	5.95	5.95	5.95	5.95	5.95
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)	5.95	5.95	5.95	5.95	5.95	5.95
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	12,690.27	12,690.27	12,690.27	12,550.56	12,550.56	12,550.56
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ITEM 4

San Dieguito Union High
San Diego County

Unaudited Actuals
2020-21 Unaudited Actuals
Schedule of Capital Assets

37 68346 0000000
Form ASSET

	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	66,592,151.00		66,592,151.00			66,592,151.00
Work in Progress	29,643,705.18	(1,533.18)	29,642,172.00		23,587,733.76	6,054,438.24
Total capital assets not being depreciated	96,235,856.18	(1,533.18)	96,234,323.00	0.00	23,587,733.76	72,646,589.24
Capital assets being depreciated:						
Land Improvements	75,211,126.00	4,027,762.00	79,238,888.00	1,279,127.00		80,518,015.00
Buildings	366,737,461.00	81,986,252.00	448,723,713.00	34,919,829.00		483,643,542.00
Equipment	29,227,384.00	1,016,702.00	30,244,086.00	3,313,345.00		33,557,431.00
Total capital assets being depreciated	471,175,971.00	87,030,716.00	558,206,687.00	39,512,301.00	0.00	597,718,988.00
Accumulated Depreciation for:						
Land Improvements	(41,813,020.00)	(201,388.00)	(42,014,408.00)	(5,221,762.19)		(47,236,170.19)
Buildings	(128,096,968.00)	(4,099,313.00)	(132,196,281.00)	(19,849,251.65)		(152,045,532.65)
Equipment	(19,437,327.00)	(231,092.00)	(19,668,419.00)	(2,372,781.43)		(22,041,200.43)
Total accumulated depreciation	(189,347,315.00)	(4,531,793.00)	(193,879,108.00)	(27,443,795.27)	0.00	(221,322,903.27)
Total capital assets being depreciated, net	281,828,656.00	82,498,923.00	364,327,579.00	12,068,505.73	0.00	376,396,084.73
Governmental activity capital assets, net	378,064,512.18	82,497,389.82	460,561,902.00	12,068,505.73	23,587,733.76	449,042,673.97
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

ITEM 4

San Dieguito Union High
San Diego County

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

37 68346 0000000
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	356,412,215.00		356,412,215.00	122,171,191.00	34,707,076.00	443,876,330.00	7,301,841.00
State School Building Loans Payable	256,936.00		256,936.00		256,936.00	0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	593,613.00		593,613.00	285,548.00	149,257.00	729,904.00	240,720.00
Lease Revenue Bonds Payable	12,566,028.00		12,566,028.00		(27,329.00)	12,593,357.00	(27,329.00)
Other General Long-Term Debt	103,999,771.00		103,999,771.00		3,219,847.00	100,779,924.00	3,449,847.00
Net Pension Liability	157,414,325.00		157,414,325.00			157,414,325.00	
Total/Net OPEB Liability	34,348,254.00	(1,652,667.00)	32,695,587.00	286,603.00		32,982,190.00	
Compensated Absences Payable	2,305,064.00		2,305,064.00	497,120.02		2,802,184.02	2,802,184.02
Governmental activities long-term liabilities	667,896,206.00	(1,652,667.00)	666,243,539.00	123,240,462.02	38,305,787.00	751,178,214.02	13,767,263.02
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	ESEA: Title I, Part A	ESSA-School Improvement	ESSER/CARES Act	ESSER II	ESSER III	ESSER III Learning Loss 20%	GEER I
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3182	3210	3212	3213	3214	3215
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	17,816.90	38,025.10	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	780,976.00	177,547.00	560,470.00	2,471,434.54	4,428,234.00	1,107,058.00	654,596.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	780,976.00	177,547.00	560,470.00	2,471,434.54	4,428,234.00	1,107,058.00	654,596.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	798,792.90	215,572.10	560,470.00	2,471,434.54	4,428,234.00	1,107,058.00	654,596.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	586,726.91	124,943.10	332,047.00	247,144.00	0.00	0.00	524,282.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	586,726.91	124,943.10	332,047.00	247,144.00	0.00	0.00	524,282.00
EXPENDITURES							
9. Donor-Authorized Expenditures	573,532.59	163,148.29	560,470.00	2,471,434.54	3,067,102.71	0.00	654,596.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	573,532.59	163,148.29	560,470.00	2,471,434.54	3,067,102.71	0.00	654,596.00
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)	13,194.32	(38,205.19)	(228,423.00)	(2,224,290.54)	(3,067,102.71)	0.00	(130,314.00)
a. Unearned Revenue	13,194.32	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	0.00	38,205.19	228,423.00	2,224,290.54	3,067,102.71	0.00	130,314.00
14. Unused Grant Award Calculation (line 4 minus line 9)	225,260.31	52,423.81	0.00	0.00	1,361,131.29	1,107,058.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	573,532.59	163,148.29	560,470.00	2,471,434.54	3,067,102.71	0.00	654,596.00

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

ITEM 4

FEDERAL PROGRAM NAME	Coronavirus Relief Funds	Special Ed: IDEA Basic Local Assistance	Special Ed: IDEA Local Assistance Part B	Special Ed: IDEA Mental Health	Carl D Perkins	Department of Rehab: Workability II	ESEA: Title, II Part A
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3220	3310	3311	3327	3550	3410	4035
REVENUE OBJECT	8290	8181	8181	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	2,653.31
2. a. Current Year Award	3,834,456.00	1,653,833.00	175,812.00	148,311.00	121,063.00	236,239.00	207,156.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	3,834,456.00	1,653,833.00	175,812.00	148,311.00	121,063.00	236,239.00	207,156.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	3,834,456.00	1,653,833.00	175,812.00	148,311.00	121,063.00	236,239.00	209,809.31
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	3,834,456.00	0.00			55,525.00	209,559.54	51,314.31
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,834,456.00	0.00	0.00	0.00	55,525.00	209,559.54	51,314.31
EXPENDITURES							
9. Donor-Authorized Expenditures	3,834,456.00	1,653,833.00	175,812.00	148,311.00	121,063.00	209,559.55	189,010.73
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,834,456.00	1,653,833.00	175,812.00	148,311.00	121,063.00	209,559.55	189,010.73
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(1,653,833.00)	(175,812.00)	(148,311.00)	(65,538.00)	(0.01)	(137,696.42)
a. Unearned Revenue	0.00		0.00	0.00	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	0.00	1,653,833.00	175,812.00	148,311.00	65,538.00	0.01	137,696.42
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	26,679.45	20,798.58
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,834,456.00	1,653,833.00	175,812.00	148,311.00	121,063.00	209,559.55	189,010.73

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FEDERAL PROGRAM NAME	ESEA: Title IV, Part A	ESEA: Title III Immigrant	ESEA: Title III, English Learner Support	TOTAL
FEDERAL CATALOG NUMBER				
RESOURCE CODE	4127	4201	4203	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover	769.97	18,091.75	0.13	77,357.16
2. a. Current Year Award	51,749.00	0.00	70,430.00	16,679,364.54
b. Transferability (ESSA)				0.00
c. Other Adjustments				0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	51,749.00	0.00	70,430.00	16,679,364.54
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2d, & 3)	52,518.97	18,091.75	70,430.13	16,756,721.70
REVENUES				
5. Unearned Revenue Deferred from Prior Year	0.00	18,091.75	0.00	18,091.75
6. Cash Received in Current Year	51,433.97	0.00	53,925.13	6,071,356.96
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	51,433.97	18,091.75	53,925.13	6,089,448.71
EXPENDITURES				
9. Donor-Authorized Expenditures	38,158.38	18,091.75	44,278.94	13,922,858.48
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	38,158.38	18,091.75	44,278.94	13,922,858.48
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)	13,275.59	0.00	9,646.19	(7,833,409.77)
a. Unearned Revenue	0.00	0.00	9,646.19	22,840.51
b. Accounts Payable				0.00
c. Accounts Receivable	0.00	0.00	0.00	7,869,525.87
14. Unused Grant Award Calculation (line 4 minus line 9)	14,360.59	0.00	26,151.19	2,833,863.22
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)	51,433.97	18,091.75	44,278.94	13,936,134.07

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STATE PROGRAM NAME	Career Technical Ed Incentive Grant	K-12 Strong Workforce Program	Special Ed: Project Workability	Tobacco Use Prevention Education	In-Person Instruction	TOTAL
RESOURCE CODE	6387	6388	6520	6690	7422	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carryover	134,958.75	394,768.00	0.00	30,981.00	0.00	560,707.75
2. a. Current Year Award	1,433,178.00	553,778.00	305,125.00	0.00	1,990,595.00	4,282,676.00
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,433,178.00	553,778.00	305,125.00	0.00	1,990,595.00	4,282,676.00
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,568,136.75	948,546.00	305,125.00	30,981.00	1,990,595.00	4,843,383.75
REVENUES						
5. Unearned Revenue Deferred from Prior Year	128,646.04	200,372.00	0.00	0.00	0.00	329,018.04
6. Cash Received in Current Year	1,296,172.03	387,644.54	0.00	3,034.56	1,990,595.00	3,677,446.13
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	1,424,818.07	588,016.54	0.00	3,034.56	1,990,595.00	4,006,464.17
EXPENDITURES						
9. Donor-Authorized Expenditures	536,647.73	445,745.21	305,125.00	3,034.56	1,491,784.24	2,782,336.74
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	536,647.73	445,745.21	305,125.00	3,034.56	1,491,784.24	2,782,336.74
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)	888,170.34	142,271.33	(305,125.00)	0.00	498,810.76	1,224,127.43
a. Unearned Revenue	888,170.34	142,271.33	0.00	0.00	498,840.76	1,529,282.43
b. Accounts Payable						0.00
c. Accounts Receivable			305,125.00	0.00		305,125.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,031,489.02	502,800.79	0.00	27,946.44	498,810.76	2,061,047.01
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)	536,647.73	445,745.21	305,125.00	3,034.56	1,491,754.24	2,782,306.74

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

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

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STATE PROGRAM NAME	Lottery Instuctional Materials	Mental Health Related Services	Classified Professional Dev Block Grant	SB 117 Protective Equipment	Learning Loss Funds - Prop 98	Expanded Learning Grant	Expanded Learning Grant Paraprofessional
RESOURCE CODE	6300	6546	7311	7388	7420	7425	7426
REVENUE OBJECT	8560	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	2,567,348.29	0.00	63,048.00	221,644.00	0.00	0.00	0.00
2. a. Current Year Award	993,082.89	818,736.00	0.00	0.00	1,024,323.00	3,862,716.00	839,548.00
b. Other Adjustments	(41,006.42)	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	952,076.47	818,736.00	0.00	0.00	1,024,323.00	3,862,716.00	839,548.00
3. Required Matching Funds/Other		452,731.40					
4. Total Available Award (sum lines 1, 2c, & 3)	3,519,424.76	1,271,467.40	63,048.00	221,644.00	1,024,323.00	3,862,716.00	839,548.00
REVENUES							
5. Cash Received in Current Year	543,975.69	818,736.00			1,024,323.00	3,788,844.30	420,982.70
6. Amounts Included in Line 5 for Prior Year Adjustments	(41,006.42)						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	449,107.20	0.00	0.00	0.00	0.00	73,871.70	418,565.30
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	449,107.20	0.00	0.00	0.00	0.00	73,871.70	418,565.30
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	993,082.89	818,736.00	0.00	0.00	1,024,323.00	3,862,716.00	839,548.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,901,249.43	1,271,467.40	8,327.37	221,644.00	1,024,323.00	2,322,741.59	113,552.73
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,901,249.43	1,271,467.40	8,327.37	221,644.00	1,024,323.00	2,322,741.59	113,552.73
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,618,175.33	0.00	54,720.63	0.00	0.00	1,539,974.41	725,995.27

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STATE PROGRAM NAME	Lowest Performing Student Block Grant	Transition Partnership Project WIT	TOTAL
RESOURCE CODE	7510	7810	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	160,564.40	0.00	3,012,604.69
2. a. Current Year Award	0.00	2,128.00	7,540,533.89
b. Other Adjustments	0.00	0.00	(41,006.42)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	2,128.00	7,499,527.47
3. Required Matching Funds/Other			452,731.40
4. Total Available Award (sum lines 1, 2c, & 3)	160,564.40	2,128.00	10,964,863.56
REVENUES			
5. Cash Received in Current Year		2,128.00	6,598,989.69
6. Amounts Included in Line 5 for Prior Year Adjustments			(41,006.42)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	941,544.20
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	941,544.20
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	2,128.00	7,540,533.89
EXPENDITURES			
10. Donor-Authorized Expenditures	160,564.40	2,128.00	7,025,997.92
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	160,564.40	2,128.00	7,025,997.92
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	0.00	3,938,865.64

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LOCAL PROGRAM NAME	SB70 CTE MCC Auto Club Grant	SUMS Initiative Grant	CAL CST CARES FDN ED Grant	SDCOE CA Health Ed Grant	Microsoft Voucher Program	Community Redevelopment Funds	TOTAL
RESOURCE CODE	9010-016	9010-017	9010-018	9010-021	9010-400	9625-000	
REVENUE OBJECT	8699	8699	8699	8699	8699	8625	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	997.05	5,566.00	0.00	0.00	136,611.72	170,768.03	313,942.80
2. a. Current Year Award	0.00	0.00	2,000.00	5,000.00	0.00	104,320.21	111,320.21
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	2,000.00	5,000.00	0.00	104,320.21	111,320.21
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	997.05	5,566.00	2,000.00	5,000.00	136,611.72	275,088.24	425,263.01
REVENUES							
5. Cash Received in Current Year	0.00	0.00	2,000.00	5,000.00	0.00	104,320.21	111,320.21
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	2,000.00	5,000.00	0.00	104,320.21	111,320.21
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	5,566.00	0.00	4,126.10	0.00	145,321.31	155,013.41
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	0.00	5,566.00	0.00	4,126.10	0.00	145,321.31	155,013.41
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	997.05	0.00	2,000.00	873.90	136,611.72	129,766.93	270,249.60

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	75,635,350.38	301	0.00	303	75,635,350.38	305	1,875,939.88		307	73,759,410.50	309
2000 - Classified Salaries	22,044,185.81	311	807,369.80	313	21,236,816.01	315	2,150,751.53		317	19,086,064.48	319
3000 - Employee Benefits	37,101,693.11	321	788,968.89	323	36,312,724.22	325	1,641,491.30		327	34,671,232.92	329
4000 - Books, Supplies Equip Replace. (6500)	10,064,787.42	331	16,940.00	333	10,047,847.42	335	2,190,936.73		337	7,856,910.69	339
5000 - Services. . . & 7300 - Indirect Costs	15,085,400.75	341	16,363.10	343	15,069,037.65	345	2,187,824.80		347	12,881,212.85	349
TOTAL					158,301,775.68	365			TOTAL	148,254,831.44	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			25,239.79
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			85,857,558.33
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.			57.91%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	57.91%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	148,254,831.44
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

ITEM 4

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2019-20 Actual			2020-21 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	117,176,537.14		117,176,537.14			121,563,193.67
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	12,690.16		12,690.16			12,690.27
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2019-20			Adjustments to 2020-21		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2020-21 P2 Report			2021-22 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	12,690.27		12,690.27	12,550.56		12,550.56
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			12,690.27			12,550.56
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2020-21 Actual			2021-22 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	697,698.08		697,698.08	722,117.00		722,117.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	116,471,725.09		116,471,725.09	120,635,990.00		120,635,990.00
5. Unsecured Roll Taxes (Object 8042)	3,620,856.00		3,620,856.00	3,746,279.00		3,746,279.00
6. Prior Years' Taxes (Object 8043)	7,573.38		7,573.38	52,697.00		52,697.00
7. Supplemental Taxes (Object 8044)	1,373,759.98		1,373,759.98	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(225,597.54)		(225,597.54)	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	23.75		23.75	500.00		500.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	357,961.03		357,961.03	346,672.00		346,672.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	122,303,999.77	0.00	122,303,999.77	125,504,255.00	0.00	125,504,255.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	122,303,999.77	0.00	122,303,999.77	125,504,255.00	0.00	125,504,255.00

ITEM 4

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,790,846.77			2,857,626.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,790,846.77			2,857,626.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,890,352.00		2,890,352.00	2,889,124.00		2,889,124.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,890,352.00	0.00	2,890,352.00	2,889,124.00	0.00	2,889,124.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	172,138,471.76		172,138,471.76	158,397,661.00		158,397,661.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	726,805.95		726,805.95	851,640.00		851,640.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT			2020-21 Actual	2021-22 Budget		
1. Revised Prior Year Program Limit (Lines A1 plus A6)			117,176,537.14			121,563,193.67
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0000			0.9890
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			121,547,221.98			127,114,948.26
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			122,303,999.77			125,504,255.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,522,832.40			1,506,067.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			2,034,068.98			2,889,124.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,034,068.98			2,889,124.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			527,208.27			694,050.77
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			122,831,208.04			126,198,305.77
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)			1,522,832.40			2,889,124.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			122,831,208.04			
b. State Subventions (Line D8)			1,522,832.40			
c. Less: Excluded Appropriations (Line C23)			2,790,846.77			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			121,563,193.67			

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,301,417.62
- 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) 129,072,154.62

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) 4.11%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	7,841,513.65
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,180,827.09
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	21,800.00
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)	596,123.97
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	10,640,264.71
9. Carry-Forward Adjustment (Part IV, Line F)	2,654,399.43
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,294,664.14

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	96,982,154.05
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,062,532.33
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	15,895,273.31
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,338,844.63
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,192,604.43
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)	49,736.81
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	131,617.10
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)	13,908,108.78
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	837,178.30
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	412,833.80
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	148,810,883.54

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	7.15%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	8.93%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>10,640,264.71</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>273,138.76</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.55%) times Part III, Line B19); zero if negative	<u>2,654,399.43</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.55%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.55%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>2,654,399.43</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>2,654,399.43</u>

ITEM 4

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form ICR

Approved indirect cost rate: 5.55%
Highest rate used in any program: 5.55%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	543,375.26	30,157.33	5.55%
01	3182	154,569.67	8,578.62	5.55%
01	3210	530,999.53	29,470.47	5.55%
01	3212	2,341,482.27	129,952.27	5.55%
01	3213	2,905,829.19	161,273.52	5.55%
01	3215	620,176.22	34,419.78	5.55%
01	3310	1,073,222.16	59,563.00	5.55%
01	3311	166,568.00	9,244.00	5.55%
01	3327	140,512.56	7,798.44	5.55%
01	3410	198,540.57	11,018.98	5.55%
01	3550	100,113.94	5,005.70	5.00%
01	4035	179,072.22	9,938.51	5.55%
01	4127	36,151.95	2,006.43	5.55%
01	4201	17,306.15	785.60	4.54%
01	4203	41,950.68	2,328.26	5.55%
01	6387	508,429.87	28,217.86	5.55%
01	6388	398,136.48	17,144.05	4.31%
01	6520	289,082.00	16,043.00	5.55%
01	6690	2,875.00	159.56	5.55%
01	7311	7,943.00	384.37	4.84%
01	7388	209,989.58	11,654.42	5.55%
01	7420	970,462.34	53,860.66	5.55%
01	7422	1,110,173.51	61,614.63	5.55%
01	7510	152,145.98	8,418.42	5.53%
13	5310	627,916.31	20,641.69	3.29%

ITEM 4

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	(0.37)		2,567,348.29	2,567,347.92
2. State Lottery Revenue	8560	2,226,025.62		952,076.47	3,178,102.09
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,226,025.25	0.00	3,519,424.76	5,745,450.01
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,853,939.88			1,853,939.88
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	372,085.74			372,085.74
4. Books and Supplies	4000-4999	0.00		1,799,848.84	1,799,848.84
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			101,400.59	101,400.59
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,226,025.62	0.00	1,901,249.43	4,127,275.05
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	(0.37)	0.00	1,618,175.33	1,618,174.96
D. COMMENTS:					
In lieu of math textbooks that fit current standards, open source materials are printed by an outside agency for instructional materials. We have also purchased instructional software and online textbooks for distance learning.					

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.

ITEM 4

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	163,603,326.12
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	13,922,858.48
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,293,568.64
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,921,852.10
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	150,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	16,363.10
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)				3,381,783.84
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	86,398.01
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)				146,385,081.81

ITEM 4

San Dieguito Union High
San Diego County

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

37 68346 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)		12,690.27
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,535.22
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.)	145,567,734.12	11,470.81
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	145,567,734.12	11,470.81
B. Required effort (Line A.2 times 90%)	131,010,960.71	10,323.73
C. Current year expenditures (Line I.E and Line II.B)	146,385,081.81	11,535.22
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%

ITEM 4

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form ESMOE

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

ITEM 4

San Dieguito Union High
San Diego County

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

37 68346 000000
Form PCR

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E Column 4)	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	79,188,301.24	31,525,267.77	110,713,569.01	8,561,621.99	119,275,191.00	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,143,912.47	486,884.58	1,630,797.05	126,111.62	1,756,908.67	
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	116,151.30	0.00	116,151.30	8,982.13	125,133.43	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	77,656.98	0.00	77,656.98	6,005.31	83,662.29	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	24,467,958.19	3,947,893.82	28,415,852.01	2,197,434.20	30,613,286.21	
6000	Regional Occupational Ctr/Prg (ROC/P)	4,843,282.34	1,412,867.18	6,256,149.52	483,796.05	6,739,945.57	
Other Goals							
7110	Nonagency - Educational	16,363.10	0.00	16,363.10	1,265.38	17,628.48	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					1,195,063.80	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					1,192,750.64	
----	Other Outgo					2,575,840.14	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	48,557.57	48,557.57	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(20,641.69)	(20,641.69)	
----	Total General Fund and Charter Schools Funds Expenditures	109,853,625.62	37,372,913.35	147,226,538.97	11,413,132.56	4,963,654.58	
						163,603,326.11	

San Dieguito Union High
San Diego County

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

ITEM 4 37 68346 0000000
Form PCR

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	74,799,773.40	577,356.91	541,167.78	844,184.77	103,336.85	0.00	2,322,481.53			0.00	0.00	79,188,301.24
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,141,901.94	748.13	0.00	1,262.40	0.00	0.00	0.00			0.00	0.00	1,143,912.47
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	116,151.30	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	116,151.30
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	73,653.33	3,906.85	0.00	96.80	0.00	0.00	0.00			0.00	0.00	77,656.98
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	16,939,048.62	1,623,820.44	158,258.56	87,660.69	2,065,657.09	3,593,512.79	0.00			0.00	0.00	24,467,958.19
6000	ROC/P	4,730,816.94	112,465.40	0.00	0.00	0.00	0.00	0.00			0.00	0.00	4,843,282.34
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	16,363.10	0.00	0.00	0.00	0.00	16,363.10
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		97,801,345.53	2,318,297.73	699,426.34	933,204.66	2,168,993.94	3,593,512.79	2,338,844.63	0.00	0.00	0.00	0.00	109,853,625.62

* Functions 7100-7199 for goals 8100 and 8500

ITEM 4

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form PCR

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	18,039,684.12	13,433,334.38	52,249.27	31,525,267.77
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	274,197.21	212,687.37	0.00	486,884.58
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)	3,185,257.67	762,636.15	0.00	3,947,893.82
6000	ROC/P	1,250,920.94	161,946.24	0.00	1,412,867.18
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		22,750,059.94	14,570,604.14	52,249.27	37,372,913.35

San Dieguito Union High
San Diego County

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

ITEM 4

37 68346 0000000
Form PCR

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,192,604.43
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	21,800.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,891,250.46
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,328,119.37
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,433,774.26
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	109,853,625.62
2	Total Allocated Costs (from Form PCR, Column 2, Total)	37,372,913.35
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	147,226,538.97
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	627,916.31
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	627,916.31
D. Total Direct Charged and Allocated Costs (B3 + C5)		147,854,455.28
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		7.73%

ITEM 4

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form PCR

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	1,195,063.80				1,195,063.80
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			1,192,750.64		1,192,750.64
Other Outgo (Objects 1000-7999)				2,575,840.14	2,575,840.14
Total Other Costs	1,195,063.80	0.00	1,192,750.64	2,575,840.14	4,963,654.58

San Dieguito Union High
San Diego County

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

ITEM 4

37 68346 0000000
Form PCRAF

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	2,358,881.86	746,962.18	10,005,759.56	9,638,456.34	14,570,604.14	0.00	52,249.27
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	434.22	434.22	434.22	434.22	884.24		33.00
3100 Alternative Schools							
3200 Continuation Schools	6.60	6.60	6.60	6.60	14.00		0.00
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)	76.67	76.67	76.67	76.67	50.20		0.00
6000 ROC/P	30.11	30.11	30.11	30.11	10.66		0.00
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	547.60	547.60	547.60	547.60	959.10	0.00	33.00

ITEM 4

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									1,506	
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,414,569.00	0.00	0.00	0.00	0.00	7,792,494.52		9,207,063.52	
2000-2999	Classified Salaries	2,274,621.48	0.00	0.00	0.00	0.00	2,534,314.57		4,808,936.05	
3000-3999	Employee Benefits	1,842,065.43	0.00	0.00	0.00	0.00	4,089,729.75		5,931,795.18	
4000-4999	Books and Supplies	273,106.12	0.00	0.00	0.00	0.00	45,571.99		318,678.11	
5000-5999	Services and Other Operating Expenditures	1,724,477.53	0.00	0.00	0.00	0.00	2,477,007.80		4,201,485.33	
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	7,528,839.56	0.00	0.00	0.00	0.00	16,939,118.63	0.00	24,467,958.19	
7310	Transfers of Indirect Costs	103,667.42	0.00	0.00	0.00	0.00	0.00		103,667.42	
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	3,947,893.79							3,947,893.79	
	Total Indirect Costs and PCR Allocations	4,051,561.21	0.00	0.00	0.00	0.00	0.00	0.00	4,051,561.21	
	TOTAL COSTS	11,580,400.77	0.00	0.00	0.00	0.00	16,939,118.63	0.00	28,519,519.40	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	47,731.11	0.00	0.00	0.00	0.00	0.00		47,731.11	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	88,375.42		88,375.42	
3000-3999	Employee Benefits	11,524.62	0.00	0.00	0.00	0.00	49,766.57		61,291.19	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	40.93		40.93	
5000-5999	Services and Other Operating Expenditures	171,033.56	0.00	0.00	0.00	0.00	1,731,482.69		1,902,516.25	
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	230,289.29	0.00	0.00	0.00	0.00	1,869,665.61	0.00	2,099,954.90	
7310	Transfers of Indirect Costs	87,624.42	0.00	0.00	0.00	0.00	0.00		87,624.42	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	87,624.42	0.00	0.00	0.00	0.00	0.00	0.00	87,624.42	
	TOTAL BEFORE OBJECT 8980	317,913.71	0.00	0.00	0.00	0.00	1,869,665.61	0.00	2,187,579.32	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									2,187,579.32

ITEM 4

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,366,837.89	0.00	0.00	0.00	0.00	7,792,494.52		9,159,332.41
2000-2999	Classified Salaries	2,274,621.48	0.00	0.00	0.00	0.00	2,445,939.15		4,720,560.63
3000-3999	Employee Benefits	1,830,540.81	0.00	0.00	0.00	0.00	4,039,963.18		5,870,503.99
4000-4999	Books and Supplies	273,106.12	0.00	0.00	0.00	0.00	45,531.06		318,637.18
5000-5999	Services and Other Operating Expenditures	1,553,443.97	0.00	0.00	0.00	0.00	745,525.11		2,298,969.08
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	7,298,550.27	0.00	0.00	0.00	0.00	15,069,453.02	0.00	22,368,003.29
7310	Transfers of Indirect Costs	16,043.00	0.00	0.00	0.00	0.00	0.00		16,043.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	3,947,893.79							3,947,893.79
	Total Indirect Costs and PCR Allocations	3,963,936.79	0.00	0.00	0.00	0.00	0.00	0.00	3,963,936.79
	TOTAL BEFORE OBJECT 8980	11,262,487.06	0.00	0.00	0.00	0.00	15,069,453.02	0.00	26,331,940.08
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								26,331,940.08
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	1,297.00	0.00	0.00	0.00	0.00	22,530.82		23,827.82
2000-2999	Classified Salaries	2,114,031.84	0.00	0.00	0.00	0.00	17,010.66		2,131,042.50
3000-3999	Employee Benefits	1,269,965.74	0.00	0.00	0.00	0.00	23,865.66		1,293,831.40
4000-4999	Books and Supplies	266,520.67	0.00	0.00	0.00	0.00	1,961.26		268,481.93
5000-5999	Services and Other Operating Expenditures	(49,917.42)	0.00	0.00	0.00	0.00	32,049.77		(17,867.65)
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	3,601,897.83	0.00	0.00	0.00	0.00	97,418.17	0.00	3,699,316.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,601,897.83	0.00	0.00	0.00	0.00	97,418.17	0.00	3,699,316.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								9,253,710.79
	TOTAL COSTS								12,953,026.79

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

San Dieguito Union High
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Special Education Maintenance of Effort
2020-21 Actual vs. Actual Comparison Year
2019-20 Expenditures by LEA (LE-PY)

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2019-20 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	26,078,102.91	14,151,445.25
2. Enter audit adjustments of 2019-20 special education expenditures from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2020-21 special education beginning fund balances from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2019-20 Expenditures, Adjusted for 2020-21 MOE Calculation (Sum lines 1 through 4)	26,078,102.91	14,151,445.25
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	<u>1,289.00</u>	
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)	1,289.00	

SELPA: North Coastal Consortium (PP)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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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].

	<u>State and Local</u>	<u>Local Only</u>
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)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00</u> (b)	_____

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(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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SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2020-21	Actual Expenditures Comparison Year 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	28,519,519.40		
b. Less: Expenditures paid from federal sources	2,187,579.32		
c. Expenditures paid from state and local sources	26,331,940.08	26,078,102.91	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		26,078,102.91	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	26,331,940.08	26,078,102.91	253,837.17

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

	Actual FY 2020-21	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	28,519,519.40		
b. Less: Expenditures paid from federal sources	2,187,579.32		
c. Expenditures paid from state and local sources	26,331,940.08	26,078,102.91	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		26,078,102.91	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	26,331,940.08	26,078,102.91	
d. Special education unduplicated pupil count	1,506	1,289	
e. Per capita state and local expenditures (A2c/A2d)	17,484.69	20,231.27	(2,746.58)

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.

San Dieguito Union High
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B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2020-21	Comparison Year 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	12,953,026.79	14,151,445.25	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>14,151,445.25</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>12,953,026.79</u>	<u>14,151,445.25</u>	<u>(1,198,418.46)</u>

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

	Actual FY 2020-21	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	12,953,026.79	14,151,445.25	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>14,151,445.25</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>12,953,026.79</u>	<u>14,151,445.25</u>	
b. Special education unduplicated pupil count	1,506	1,289	
c. Per capita local expenditures (B2a/B2b)	<u>8,600.95</u>	<u>10,978.62</u>	<u>(2,377.67)</u>

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.

Dawn Campbell
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Title

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ITEM 4

SELPA: North Coastal Consortium (PP)

Object Code	Description	San Diego COE (PP00)	Cardiff Elementary (PP02)	Carlsbad Unified (PP03)	Del Mar Union Elementary (PP04)	Encinitas Union Elementary (PP05)	Fallbrook Union Elementary (PP06)
TOTAL EXPENDITURES - All 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 COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - 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

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SELPA: North Coastal Consortium (PP)

Object Code	Description	Fallbrook Union High (PP07)	Oceanside Unified (PP08)	Rancho Santa Fe Elementary (PP09)	San Dieguito Union High (PP10)	San Marcos Unified (PP11)	Solana Beach Elementary (PP12)
TOTAL EXPENDITURES - All 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 COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - 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

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SELPA: North Coastal Consortium (PP)

Object Code	Description	Vista Unified (PP13)	Vallecitos Elementary (PP14)	Bonsall Unified (PP15)	Adjustments*	Total
TOTAL EXPENDITURES - 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					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	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	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - 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	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	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

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SELPA: North Coastal Consortium (PP)

Object Code	Description	San Diego COE (PP00)	Cardiff Elementary (PP02)	Carlsbad Unified (PP03)	Del Mar Union Elementary (PP04)	Encinitas Union Elementary (PP05)	Fallbrook Union Elementary (PP06)
EXPENDITURES - Paid from 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						
	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
UNDUPLICATED PUPIL COUNT							

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

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SELPA: North Coastal Consortium (PP)

Object Code	Description	Fallbrook Union High (PP07)	Oceanside Unified (PP08)	Rancho Santa Fe Elementary (PP09)	San Dieguito Union High (PP10)	San Marcos Unified (PP11)	Solana Beach Elementary (PP12)
EXPENDITURES - Paid from 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						
	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
UNDUPLICATED PUPIL COUNT							

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

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SELPA: North Coastal Consortium (PP)

Object Code	Description	Vista Unified (PP13)	Vallecitos Elementary (PP14)	Bonsall Unified (PP15)	Adjustments*	Total
EXPENDITURES - 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	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	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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)					0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0

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

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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									1,506
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,436,652.00	0.00	0.00	0.00	0.00	8,018,558.00		9,455,210.00
2000-2999	Classified Salaries	2,626,799.00	0.00	0.00	0.00	0.00	2,967,020.00		5,593,819.00
3000-3999	Employee Benefits	2,026,420.00	0.00	0.00	0.00	0.00	4,592,041.00		6,618,461.00
4000-4999	Books and Supplies	464,240.00	0.00	0.00	0.00	0.00	51,171.00		515,411.00
5000-5999	Services and Other Operating Expenditures	1,703,090.00	0.00	0.00	0.00	0.00	2,905,246.00		4,608,336.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	3,340,000.00	0.00	0.00	0.00	0.00	0.00		3,340,000.00
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	11,597,201.00	0.00	0.00	0.00	0.00	18,534,036.00	0.00	30,131,237.00
7310	Transfers of Indirect Costs	124,417.00	0.00	0.00	0.00	0.00	0.00		124,417.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	124,417.00	0.00	0.00	0.00	0.00	0.00	0.00	124,417.00
	TOTAL COSTS	11,721,618.00	0.00	0.00	0.00	0.00	18,534,036.00	0.00	30,255,654.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,378,926.00	0.00	0.00	0.00	0.00	8,015,898.00		9,394,824.00
2000-2999	Classified Salaries	2,626,799.00	0.00	0.00	0.00	0.00	2,878,106.00		5,504,905.00
3000-3999	Employee Benefits	2,011,737.00	0.00	0.00	0.00	0.00	4,539,460.00		6,551,197.00
4000-4999	Books and Supplies	464,240.00	0.00	0.00	0.00	0.00	47,558.00		511,798.00
5000-5999	Services and Other Operating Expenditures	1,564,313.00	0.00	0.00	0.00	0.00	1,157,972.00		2,722,285.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	3,340,000.00	0.00	0.00	0.00	0.00	0.00		3,340,000.00
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	11,386,015.00	0.00	0.00	0.00	0.00	16,638,994.00	0.00	28,025,009.00
7310	Transfers of Indirect Costs	16,450.00	0.00	0.00	0.00	0.00	0.00		16,450.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	16,450.00	0.00	0.00	0.00	0.00	0.00	0.00	16,450.00
	TOTAL BEFORE OBJECT 8980	11,402,465.00	0.00	0.00	0.00	0.00	16,638,994.00	0.00	28,041,459.00
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								28,041,459.00

ITEM 4

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 BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	93,030.00		93,030.00	
2000-2999	Classified Salaries	2,465,093.00	0.00	0.00	0.00	0.00	0.00		2,465,093.00	
3000-3999	Employee Benefits	1,421,181.00	0.00	0.00	0.00	0.00	25,466.00		1,446,647.00	
4000-4999	Books and Supplies	460,500.00	0.00	0.00	0.00	0.00	1,100.00		461,600.00	
5000-5999	Services and Other Operating Expenditures	169,465.00	0.00	0.00	0.00	0.00	46,570.00		216,035.00	
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	3,340,000.00	0.00	0.00	0.00	0.00	0.00		3,340,000.00	
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	7,856,239.00	0.00	0.00	0.00	0.00	166,166.00	0.00	8,022,405.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	7,856,239.00	0.00	0.00	0.00	0.00	166,166.00	0.00	8,022,405.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									10,476,691.00
	TOTAL COSTS									18,499,096.00

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

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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								1,506
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,414,569.00	0.00	0.00	0.00	0.00	7,792,494.52		9,207,063.52
2000-2999	Classified Salaries	2,274,621.48	0.00	0.00	0.00	0.00	2,534,314.57		4,808,936.05
3000-3999	Employee Benefits	1,842,065.43	0.00	0.00	0.00	0.00	4,089,729.75		5,931,795.18
4000-4999	Books and Supplies	273,106.12	0.00	0.00	0.00	0.00	45,571.99		318,678.11
5000-5999	Services and Other Operating Expenditures	1,724,477.53	0.00	0.00	0.00	0.00	2,477,007.80		4,201,485.33
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	7,528,839.56	0.00	0.00	0.00	0.00	16,939,118.63	0.00	24,467,958.19
7310	Transfers of Indirect Costs	103,667.42	0.00	0.00	0.00	0.00	0.00		103,667.42
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)	3,947,893.79							3,947,893.79
	Total Indirect Costs	103,667.42	0.00	0.00	0.00	0.00	0.00	0.00	103,667.42
	TOTAL COSTS	7,632,506.98	0.00	0.00	0.00	0.00	16,939,118.63	0.00	24,571,625.61
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	47,731.11	0.00	0.00	0.00	0.00	0.00		47,731.11
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	88,375.42		88,375.42
3000-3999	Employee Benefits	11,524.62	0.00	0.00	0.00	0.00	49,766.57		61,291.19
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	40.93		40.93
5000-5999	Services and Other Operating Expenditures	171,033.56	0.00	0.00	0.00	0.00	1,731,482.69		1,902,516.25
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	230,289.29	0.00	0.00	0.00	0.00	1,869,665.61	0.00	2,099,954.90
7310	Transfers of Indirect Costs	87,624.42	0.00	0.00	0.00	0.00	0.00		87,624.42
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	87,624.42	0.00	0.00	0.00	0.00	0.00	0.00	87,624.42
	TOTAL BEFORE OBJECT 8980	317,913.71	0.00	0.00	0.00	0.00	1,869,665.61	0.00	2,187,579.32
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								2,187,579.32

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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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,366,837.89	0.00	0.00	0.00	0.00	7,792,494.52		9,159,332.41
2000-2999	Classified Salaries	2,274,621.48	0.00	0.00	0.00	0.00	2,445,939.15		4,720,560.63
3000-3999	Employee Benefits	1,830,540.81	0.00	0.00	0.00	0.00	4,039,963.18		5,870,503.99
4000-4999	Books and Supplies	273,106.12	0.00	0.00	0.00	0.00	45,531.06		318,637.18
5000-5999	Services and Other Operating Expenditures	1,553,443.97	0.00	0.00	0.00	0.00	745,525.11		2,298,969.08
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	7,298,550.27	0.00	0.00	0.00	0.00	15,069,453.02	0.00	22,368,003.29
7310	Transfers of Indirect Costs	16,043.00	0.00	0.00	0.00	0.00	0.00		16,043.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	3,947,893.79							3,947,893.79
	Total Indirect Costs	16,043.00	0.00	0.00	0.00	0.00	0.00	0.00	16,043.00
	TOTAL BEFORE OBJECT 8980	7,314,593.27	0.00	0.00	0.00	0.00	15,069,453.02	0.00	22,384,046.29
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								22,384,046.29
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	1,297.00	0.00	0.00	0.00	0.00	22,530.82		23,827.82
2000-2999	Classified Salaries	2,114,031.84	0.00	0.00	0.00	0.00	17,010.66		2,131,042.50
3000-3999	Employee Benefits	1,269,965.74	0.00	0.00	0.00	0.00	23,865.66		1,293,831.40
4000-4999	Books and Supplies	266,520.67	0.00	0.00	0.00	0.00	1,961.26		268,481.93
5000-5999	Services and Other Operating Expenditures	(49,917.42)	0.00	0.00	0.00	0.00	32,049.77		(17,867.65)
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	3,601,897.83	0.00	0.00	0.00	0.00	97,418.17	0.00	3,699,316.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,601,897.83	0.00	0.00	0.00	0.00	97,418.17	0.00	3,699,316.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								9,253,710.79
	TOTAL COSTS								12,953,026.79

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

SELPA: North Coastal Consortium (PP)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

San Dieguito Union High
San Diego County

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

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SELPA: North Coastal Consortium (PP)

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].

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

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	_____ 0.00 (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	_____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	_____ 0.00 (f)	

<p>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:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
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SELPA: North Coastal Consortium (PP)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2021-22	Actual Expenditures Comparison Year 2020-21	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	30,255,654.00		
b. Less: Expenditures paid from federal sources	2,214,195.00		
c. Expenditures paid from state and local sources	28,041,459.00	26,331,940.08	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(3,947,893.79)	
Comparison year's expenditures, adjusted for MOE calculation		22,384,046.29	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	28,041,459.00	22,384,046.29	5,657,412.71

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 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	30,255,654.00		
b. Less: Expenditures paid from federal sources	2,214,195.00		
c. Expenditures paid from state and local sources	28,041,459.00	26,078,102.91	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(3,675,795.49)	
Comparison year's expenditures, adjusted for MOE calculation		22,402,307.42	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	28,041,459.00	22,402,307.42	
d. Special education unduplicated pupil count	1506	1289	
e. Per capita state and local expenditures (A2c/A2d)	18,619.83	17,379.60	1,240.23

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.

San Dieguito Union High
San Diego County

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Special Education Maintenance of Effort
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B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2021-22	Comparison Year 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	18,499,096.00	14,151,455.25	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		14,151,455.25	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>18,499,096.00</u>	<u>14,151,455.25</u>	<u>4,347,640.75</u>

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

	Budget FY 2021-22	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	18,499,096.00	14,151,445.25	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		14,151,445.25	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>18,499,096.00</u>	<u>14,151,445.25</u>	
b. Special education unduplicated pupil count	<u>1,506</u>	<u>1,289</u>	
c. Per capita local expenditures (B2a/B2b)	<u>12,283.60</u>	<u>10,978.62</u>	<u>1,304.98</u>

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.

Dawn Campbell
Contact Name

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Title

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Email Address

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Budget vs. Actual Comparison Year
2021-22 Budget by SELPA (SB-B)

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San Diego County

SELPA: North Coastal Consortium (PP)

Object Code	Description	San Diego COE (PP00)	Cardiff Elementary (PP02)	Carlsbad Unified (PP03)	Del Mar Union Elementary (PP04)	Encinitas Union Elementary (PP05)	Fallbrook Union Elementary (PP06)
TOTAL BUDGET - All 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 (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
BUDGET - 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 (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

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Budget vs. Actual Comparison Year
2021-22 Budget by SELPA (SB-B)

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ITEM 4

San Dieguito Union High
San Diego County

SELPA: North Coastal Consortium (PP)

Object Code	Description	Fallbrook Union High (PP07)	Oceanside Unified (PP08)	Rancho Santa Fe Elementary (PP09)	San Dieguito Union High (PP10)	San Marcos Unified (PP11)	Solana Beach Elementary (PP12)
TOTAL BUDGET - All 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 (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
BUDGET - 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 (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

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Budget vs. Actual Comparison Year
2021-22 Budget by SELPA (SB-B)

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San Dieguito Union High
San Diego County

SELPA: North Coastal Consortium (PP)

Object Code	Description	Vista Unified (PP13)	Vallecitos Elementary (PP14)	Bonsall Unified (PP15)	Adjustments*	Total
TOTAL BUDGET - 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	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	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
BUDGET - 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 (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	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	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Budget vs. Actual Comparison Year
2021-22 Budget by SELPA (SB-B)

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San Dieguito Union High
San Diego County

SELPA: North Coastal Consortium (PP)

Object Code	Description	San Diego COE (PP00)	Cardiff Elementary (PP02)	Carlsbad Unified (PP03)	Del Mar Union Elementary (PP04)	Encinitas Union Elementary (PP05)	Fallbrook Union Elementary (PP06)
BUDGET - 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 (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
UNDUPLICATED PUPIL COUNT							

* 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
2021-22 Budget by SELPA (SB-B)

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San Dieguito Union High
San Diego County

SELPA: North Coastal Consortium (PP)

Object Code	Description	Fallbrook Union High (PP07)	Oceanside Unified (PP08)	Rancho Santa Fe Elementary (PP09)	San Dieguito Union High (PP10)	San Marcos Unified (PP11)	Solana Beach Elementary (PP12)
BUDGET - 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 (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
UNDUPLICATED PUPIL COUNT							

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

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SELPA: North Coastal Consortium (PP)

Object Code	Description	Vista Unified (PP13)	Vallecitos Elementary (PP14)	Bonsall Unified (PP15)	Adjustments*	Total
BUDGET - 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	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	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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)					0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0

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

San Dieguito Union High
San Diego County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

ITEM 4

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Form 08

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	527,838.28	0.00	-100.0%
5) TOTAL, REVENUES			527,838.28	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	560,967.21	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	276,211.09	0.00	-100.0%
6) Capital Outlay		6000-6999	7,007.93	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			844,186.23	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(316,347.95)	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%

San Dieguito Union High
San Diego County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

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Form 08

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(316,347.95)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,629,107.28	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,629,107.28	New
d) Other Restatements		9795	1,945,455.23	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,945,455.23	1,629,107.28	-16.3%
2) Ending Balance, June 30 (E + F1e)			1,629,107.28	1,629,107.28	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,629,107.28	1,629,107.28	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%

San Dieguito Union High
San Diego County

Unaudited Actuals
Student Activity Special Revenue Fund
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Form 08

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,629,107.28		
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			1,629,107.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,629,107.28		

San Dieguito Union High
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Unaudited Actuals
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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	469,837.60	0.00	-100.0%
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	58,000.68	0.00	-100.0%
TOTAL, REVENUES			527,838.28	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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Student Activity Special Revenue Fund
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Form 08

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	559,202.21	0.00	-100.0%
Noncapitalized Equipment		4400	1,765.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			560,967.21	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	3,944.55	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,424.49	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	250,842.05	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			276,211.09	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	7,007.93	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,007.93	0.00	-100.0%
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			844,186.23	0.00	-100.0%

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Form 08

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

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Student Activity Special Revenue Fund
Expenditures by Function

ITEM 4

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Form 08

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	527,838.28	0.00	-100.0%
5) TOTAL, REVENUES			527,838.28	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		844,186.23	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			844,186.23	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(316,347.95)	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%

San Dieguito Union High
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Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

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Form 08

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(316,347.95)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,629,107.28	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,629,107.28	New
d) Other Restatements		9795	1,945,455.23	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,945,455.23	1,629,107.28	-16.3%
2) Ending Balance, June 30 (E + F1e)			1,629,107.28	1,629,107.28	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,629,107.28	1,629,107.28	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%

San Dieguito Union High
San Diego County

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

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Form 08

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
8210	Student Activity Funds	1,629,107.28	1,629,107.28
Total, Restricted Balance		1,629,107.28	1,629,107.28

San Dieguito Union High
San Diego County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

ITEM 4

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Form 13

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	470,221.92	849,926.00	80.7%
3) Other State Revenue		8300-8599	61,374.49	33,050.00	-46.2%
4) Other Local Revenue		8600-8799	31,504.37	2,308,201.00	7226.6%
5) TOTAL, REVENUES			563,100.78	3,191,177.00	466.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	298,220.70	1,304,084.00	337.3%
3) Employee Benefits		3000-3999	62,816.50	548,272.00	772.8%
4) Books and Supplies		4000-4999	238,787.33	1,092,504.00	357.5%
5) Services and Other Operating Expenditures		5000-5999	28,091.78	52,900.00	88.3%
6) Capital Outlay		6000-6999	940.79	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	20,641.69	99,000.00	379.6%
9) TOTAL, EXPENDITURES			649,498.79	3,096,760.00	376.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(86,398.01)	94,417.00	-209.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	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			100,000.00	0.00	-100.0%

San Dieguito Union High
San Diego County

Unaudited Actuals
Cafeteria Special Revenue 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)			13,601.99	94,417.00	594.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,036.58	92,638.57	17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,036.58	92,638.57	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,036.58	92,638.57	17.2%
2) Ending Balance, June 30 (E + F1e)			92,638.57	187,055.57	101.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	37,429.02	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			55,209.55	187,055.57	238.8%
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%

San Dieguito Union High
San Diego County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	94,402.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	394.21		
b) in Banks		9120	12,883.41		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	176,999.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	37,429.02		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			322,108.84		
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	17,106.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	23,696.37		
4) Current Loans		9640			
5) Unearned Revenue		9650	188,667.24		
6) TOTAL, LIABILITIES			229,470.27		
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)			92,638.57		

San Dieguito Union High
San Diego County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	480,752.89	849,926.00	76.8%
Donated Food Commodities		8221	(10,530.97)	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			470,221.92	849,926.00	80.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	61,374.49	33,050.00	-46.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			61,374.49	33,050.00	-46.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	28,018.84	2,266,521.00	7989.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,985.73	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	394.21	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,105.59	41,680.00	3669.9%
TOTAL, OTHER LOCAL REVENUE			31,504.37	2,308,201.00	7226.6%
TOTAL, REVENUES			563,100.78	3,191,177.00	466.7%

San Dieguito Union High
San Diego County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

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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	297,788.34	716,403.00	140.6%
Classified Supervisors' and Administrators' Salaries		2300	432.36	529,522.00	122372.5%
Clerical, Technical and Office Salaries		2400	0.00	58,159.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			298,220.70	1,304,084.00	337.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	29,746.71	229,213.00	670.5%
OASDI/Medicare/Alternative		3301-3302	21,968.03	99,757.00	354.1%
Health and Welfare Benefits		3401-3402	2,373.39	36,601.00	1442.1%
Unemployment Insurance		3501-3502	155.75	16,040.00	10198.6%
Workers' Compensation		3601-3602	5,291.72	21,778.00	311.5%
OPEB, Allocated		3701-3702	3,280.90	4,044.00	23.3%
OPEB, Active Employees		3751-3752	0.00	1,493.00	New
Other Employee Benefits		3901-3902	0.00	139,346.00	New
TOTAL, EMPLOYEE BENEFITS			62,816.50	548,272.00	772.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,704.82	60,100.00	153.5%
Noncapitalized Equipment		4400	0.00	30,850.00	New
Food		4700	215,082.51	1,001,554.00	365.7%
TOTAL, BOOKS AND SUPPLIES			238,787.33	1,092,504.00	357.5%

San Dieguito Union High
San Diego County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,285.17	3,900.00	203.5%
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	4,498.92	5,700.00	26.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,569.45	4,800.00	-13.8%
Professional/Consulting Services and Operating Expenditures		5800	16,222.83	37,750.00	132.7%
Communications		5900	515.41	750.00	45.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,091.78	52,900.00	88.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	940.79	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			940.79	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	20,641.69	99,000.00	379.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			20,641.69	99,000.00	379.6%
TOTAL, EXPENDITURES			649,498.79	3,096,760.00	376.8%

San Dieguito Union High
San Diego County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	100,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	0.00	-100.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

ITEM 4

San Dieguito Union High
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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	470,221.92	849,926.00	80.7%
3) Other State Revenue		8300-8599	61,374.49	33,050.00	-46.2%
4) Other Local Revenue		8600-8799	31,504.37	2,308,201.00	7226.6%
5) TOTAL, REVENUES			563,100.78	3,191,177.00	466.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		628,857.10	2,997,760.00	376.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		20,641.69	99,000.00	379.6%
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			649,498.79	3,096,760.00	376.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(86,398.01)	94,417.00	-209.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	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			100,000.00	0.00	-100.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

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Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,601.99	94,417.00	594.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	79,036.58	92,638.57	17.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			79,036.58	92,638.57	17.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			79,036.58	92,638.57	17.2%
2) Ending Balance, June 30 (E + F1e)					
			92,638.57	187,055.57	101.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	37,429.02	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	55,209.55	187,055.57	238.8%
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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San Dieguito Union High
San Diego County

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 I	32,610.32	164,456.34
7027	Child Nutrition: COVID State Supplemental Meal Reimburesem	22,599.23	22,599.23
Total, Restricted Balance		55,209.55	187,055.57

San Dieguito Union High
San Diego County

Unaudited Actuals
Pupil Transportation Equipment Fund
Expenditures by Object

ITEM 4

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Form 15

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	689.06	1,000.00	45.1%
5) TOTAL, REVENUES			689.06	1,000.00	45.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			689.06	1,000.00	45.1%
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%

San Dieguito Union High
San Diego County

Unaudited Actuals
Pupil Transportation Equipment Fund
Expenditures by Object

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Form 15

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			689.06	1,000.00	45.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,812.14	50,501.20	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,812.14	50,501.20	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,812.14	50,501.20	1.4%
2) Ending Balance, June 30 (E + F1e)			50,501.20	51,501.20	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	50,501.20	51,501.20	2.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Dieguito Union High
San Diego County

Unaudited Actuals
Pupil Transportation Equipment Fund
Expenditures by Object

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Form 15

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	50,204.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	209.64		
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	86.86		
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			50,501.20		
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)			50,501.20		

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	479.42	1,000.00	108.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	209.64	0.00	-100.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			689.06	1,000.00	45.1%
TOTAL, REVENUES			689.06	1,000.00	45.1%

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

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	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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Pupil Transportation Equipment Fund
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Form 15

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

San Dieguito Union High
San Diego County

Unaudited Actuals
Pupil Transportation Equipment Fund
Expenditures by Function

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Form 15

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	689.06	1,000.00	45.1%
5) TOTAL, REVENUES			689.06	1,000.00	45.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			689.06	1,000.00	45.1%
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%

Unaudited Actuals
Pupil Transportation Equipment Fund
Expenditures by Function

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Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			689.06	1,000.00	45.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,812.14	50,501.20	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,812.14	50,501.20	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,812.14	50,501.20	1.4%
2) Ending Balance, June 30 (E + F1e)			50,501.20	51,501.20	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	50,501.20	51,501.20	2.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Dieguito Union High
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Unaudited Actuals
Pupil Transportation Equipment Fund
Exhibit: Restricted Balance Detail

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

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

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Form 17

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,262.99	500.00	-77.9%
5) TOTAL, REVENUES			2,262.99	500.00	-77.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,262.99	500.00	-77.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,249,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,249,000.00)	0.00	-100.0%

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San Diego County

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
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)			(6,246,737.01)	500.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,332,243.79	85,506.78	-98.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,332,243.79	85,506.78	-98.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,332,243.79	85,506.78	-98.6%
2) Ending Balance, June 30 (E + F1e)			85,506.78	86,006.78	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	85,506.78	86,006.78	0.6%
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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San Diego County

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

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Form 17

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	85,004.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	354.96		
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	147.06		
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			85,506.78		
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)			85,506.78		

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

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Form 17

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	1,908.03	500.00	-73.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	354.96	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			2,262.99	500.00	-77.9%
TOTAL, REVENUES			2,262.99	500.00	-77.9%

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

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,249,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,249,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,249,000.00)	0.00	-100.0%

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

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Form 17

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,262.99	500.00	-77.9%
5) TOTAL, REVENUES			2,262.99	500.00	-77.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			2,262.99	500.00	-77.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,249,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,249,000.00)	0.00	-100.0%

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

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Form 17

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,246,737.01)	500.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,332,243.79	85,506.78	-98.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,332,243.79	85,506.78	-98.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,332,243.79	85,506.78	-98.6%
2) Ending Balance, June 30 (E + F1e)			85,506.78	86,006.78	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	85,506.78	86,006.78	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Dieguito Union High
San Diego County

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

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Form 17

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

San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Expenditures by Object

ITEM 4

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Form 21

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	15,493.00	14,988.00	-3.3%
4) Other Local Revenue		8600-8799	532,965.78	302,500.00	-43.2%
5) TOTAL, REVENUES			548,458.78	317,488.00	-42.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	725,534.08	708,320.00	-2.4%
3) Employee Benefits		3000-3999	265,630.74	295,967.00	11.4%
4) Books and Supplies		4000-4999	37,165.51	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	793,935.00	11,213.00	-98.6%
6) Capital Outlay		6000-6999	6,729,029.54	955,321.00	-85.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	32,309,157.34	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,860,452.21	1,970,821.00	-95.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,311,993.43)	(1,653,333.00)	-95.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	765,589.00	765,589.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	122,171,191.40	0.00	-100.0%
b) Uses		7630-7699	4,148,026.78	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			117,257,575.62	(765,589.00)	-100.7%

San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Expenditures by Object

ITEM 4

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Form 21

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			76,945,582.19	(2,418,922.00)	-103.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,694,785.77	91,640,367.96	523.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,694,785.77	91,640,367.96	523.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,694,785.77	91,640,367.96	523.6%
2) Ending Balance, June 30 (E + F1e)			91,640,367.96	89,221,445.96	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	91,640,367.96	89,221,445.96	-2.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Expenditures by Object

ITEM 4

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Form 21

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	91,254,984.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	381,062.57		
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	47,735.19		
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			91,683,782.75		
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	40,585.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,829.61		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			43,414.79		
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)			91,640,367.96		

San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Expenditures by Object

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Form 21

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	15,493.00	14,988.00	-3.3%
TOTAL, OTHER STATE REVENUE			15,493.00	14,988.00	-3.3%
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	136,193.76	302,500.00	122.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	381,062.57	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	15,709.45	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			532,965.78	302,500.00	-43.2%
TOTAL, REVENUES			548,458.78	317,488.00	-42.1%

San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Expenditures by Object

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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	480,700.55	474,086.00	-1.4%
Clerical, Technical and Office Salaries		2400	244,833.53	234,234.00	-4.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			725,534.08	708,320.00	-2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	38,576.32	39,172.00	1.5%
PERS		3201-3202	119,210.36	128,537.00	7.8%
OASDI/Medicare/Alternative		3301-3302	43,226.02	54,187.00	25.4%
Health and Welfare Benefits		3401-3402	11,024.06	11,047.00	0.2%
Unemployment Insurance		3501-3502	379.01	8,712.00	2198.6%
Workers' Compensation		3601-3602	13,432.44	11,829.00	-11.9%
OPEB, Allocated		3701-3702	3,517.95	2,196.00	-37.6%
OPEB, Active Employees		3751-3752	2,911.42	2,370.00	-18.6%
Other Employee Benefits		3901-3902	33,353.16	37,917.00	13.7%
TOTAL, EMPLOYEE BENEFITS			265,630.74	295,967.00	11.4%
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	37,165.51	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			37,165.51	0.00	-100.0%
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%

San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Expenditures by Object

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Form 21

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	793,935.00	11,213.00	-98.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			793,935.00	11,213.00	-98.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	174,005.20	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,512,431.36	535,733.00	-90.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,042,592.98	419,588.00	-59.8%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,729,029.54	955,321.00	-85.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	4,449,157.34	0.00	-100.0%
Other Debt Service - Principal		7439	27,860,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			32,309,157.34	0.00	-100.0%
TOTAL, EXPENDITURES			40,860,452.21	1,970,821.00	-95.2%

San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Expenditures by Object

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Form 21

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	765,589.00	765,589.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			765,589.00	765,589.00	0.0%

San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Expenditures by Object

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Form 21

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	117,560,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	4,611,191.40	0.00	-100.0%
(c) TOTAL, SOURCES			122,171,191.40	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	4,148,026.78	0.00	-100.0%
(d) TOTAL, USES			4,148,026.78	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			117,257,575.62	(765,589.00)	-100.7%

San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Expenditures by Function

ITEM 4

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Form 21

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	15,493.00	14,988.00	-3.3%
4) Other Local Revenue		8600-8799	532,965.78	302,500.00	-43.2%
5) TOTAL, REVENUES			548,458.78	317,488.00	-42.1%
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		7,768,572.37	1,970,821.00	-74.6%
9) Other Outgo	9000-9999	Except 7600-7699	33,091,879.84	0.00	-100.0%
10) TOTAL, EXPENDITURES			40,860,452.21	1,970,821.00	-95.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(40,311,993.43)	(1,653,333.00)	-95.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	765,589.00	765,589.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	122,171,191.40	0.00	-100.0%
b) Uses		7630-7699	4,148,026.78	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			117,257,575.62	(765,589.00)	-100.7%

San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Expenditures by Function

ITEM 4

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Form 21

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			76,945,582.19	(2,418,922.00)	-103.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	14,694,785.77	91,640,367.96	523.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			14,694,785.77	91,640,367.96	523.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			14,694,785.77	91,640,367.96	523.6%
2) Ending Balance, June 30 (E + F1e)					
			91,640,367.96	89,221,445.96	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	91,640,367.96	89,221,445.96	-2.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Exhibit: Restricted Balance Detail

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Form 21

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

San Dieguito Union High
San Diego County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

ITEM 4

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Form 25

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	106.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,016,922.90	663,000.00	-34.8%
5) TOTAL, REVENUES			1,017,028.90	663,000.00	-34.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	980.40	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	303.42	0.00	-100.0%
4) Books and Supplies		4000-4999	70,124.76	7,498.00	-89.3%
5) Services and Other Operating Expenditures		5000-5999	376,692.67	136,650.00	-63.7%
6) Capital Outlay		6000-6999	736,919.20	72,000.00	-90.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	343,981.82	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,529,002.27	216,148.00	-85.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(511,973.37)	446,852.00	-187.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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%

San Dieguito Union High
San Diego County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

ITEM 4

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Form 25

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(511,973.37)	446,852.00	-187.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,768,657.28	1,256,683.91	-28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,768,657.28	1,256,683.91	-28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,768,657.28	1,256,683.91	-28.9%
2) Ending Balance, June 30 (E + F1e)			1,256,683.91	1,703,535.91	35.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,005,224.71	1,439,076.71	43.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	251,459.20	264,459.20	5.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Dieguito Union High
San Diego County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

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Form 25

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,248,688.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	5,214.27		
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	60,277.62		
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			1,314,180.59		
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	29,388.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	28,108.23		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			57,496.68		
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)			1,256,683.91		

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	106.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			106.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	13,192.19	13,000.00	-1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,214.27	0.00	-100.0%
Fees and Contracts Mitigation/Developer Fees		8681	995,016.44	650,000.00	-34.7%
Other Local Revenue All Other Local Revenue		8699	3,500.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,016,922.90	663,000.00	-34.8%
TOTAL, REVENUES			1,017,028.90	663,000.00	-34.8%

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Capital Facilities Fund
Expenditures by Object

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	980.40	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			980.40	0.00	-100.0%
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	264.33	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	13.22	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.49	0.00	-100.0%
Workers' Compensation		3601-3602	17.35	0.00	-100.0%
OPEB, Allocated		3701-3702	8.03	0.00	-100.0%
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			303.42	0.00	-100.0%
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	2,716.76	0.00	-100.0%
Noncapitalized Equipment		4400	67,408.00	7,498.00	-88.9%
TOTAL, BOOKS AND SUPPLIES			70,124.76	7,498.00	-89.3%

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Capital Facilities Fund
Expenditures by Object

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	375.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	28,108.23	35,000.00	24.5%
Professional/Consulting Services and Operating Expenditures		5800	347,242.63	101,650.00	-70.7%
Communications		5900	966.81	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			376,692.67	136,650.00	-63.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	292,850.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	149,611.71	62,000.00	-58.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	257,572.22	10,000.00	-96.1%
Equipment Replacement		6500	36,885.27	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			736,919.20	72,000.00	-90.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	8,612.29	0.00	-100.0%
Other Debt Service - Principal		7439	335,369.53	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			343,981.82	0.00	-100.0%
TOTAL, EXPENDITURES			1,529,002.27	216,148.00	-85.9%

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Capital Facilities Fund
Expenditures by Object

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Form 25

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

San Dieguito Union High
San Diego County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

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Form 25

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	106.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,016,922.90	663,000.00	-34.8%
5) TOTAL, REVENUES			1,017,028.90	663,000.00	-34.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		30,553.86	36,000.00	17.8%
8) Plant Services	8000-8999		1,154,466.59	180,148.00	-84.4%
9) Other Outgo	9000-9999	Except 7600-7699	343,981.82	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,529,002.27	216,148.00	-85.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(511,973.37)	446,852.00	-187.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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%

San Dieguito Union High
San Diego County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

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Form 25

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(511,973.37)	446,852.00	-187.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,768,657.28	1,256,683.91	-28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,768,657.28	1,256,683.91	-28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,768,657.28	1,256,683.91	-28.9%
2) Ending Balance, June 30 (E + F1e)			1,256,683.91	1,703,535.91	35.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,005,224.71	1,439,076.71	43.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	251,459.20	264,459.20	5.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Unaudited Actuals
Capital Facilities Fund
Exhibit: Restricted Balance Detail

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Form 25

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	1,005,224.71	1,439,076.71
Total, Restricted Balance		1,005,224.71	1,439,076.71

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San Diego County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

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Form 35

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	4,086,305.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,490.72	1,500.00	0.6%
5) TOTAL, REVENUES			4,087,795.72	1,500.00	-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%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,087,795.72	1,500.00	-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	4,086,305.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,086,305.00)	0.00	-100.0%

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County School Facilities Fund
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Form 35

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,490.72	1,500.00	0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,467.58	12,958.30	13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,467.58	12,958.30	13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,467.58	12,958.30	13.0%
2) Ending Balance, June 30 (E + F1e)			12,958.30	14,458.30	11.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			12,904.51	12,904.51	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	53.79	1,553.79	2788.6%
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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County School Facilities Fund
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Form 35

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,882.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	53.79		
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	22.29		
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			12,958.30		
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)			12,958.30		

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County School Facilities Fund
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Form 35

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	4,086,305.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,086,305.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,436.93	1,500.00	4.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	53.79	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,490.72	1,500.00	0.6%
TOTAL, REVENUES			4,087,795.72	1,500.00	-100.0%

San Dieguito Union High
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Unaudited Actuals
County School Facilities Fund
Expenditures by Object

ITEM 4

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Form 35

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	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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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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 To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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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	4,086,305.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,086,305.00	0.00	-100.0%

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,086,305.00)	0.00	-100.0%

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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	4,086,305.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,490.72	1,500.00	0.6%
5) TOTAL, REVENUES			4,087,795.72	1,500.00	-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	0.00	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)			4,087,795.72	1,500.00	-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	4,086,305.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,086,305.00)	0.00	-100.0%

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Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,490.72	1,500.00	0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	11,467.58	12,958.30	13.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			11,467.58	12,958.30	13.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			11,467.58	12,958.30	13.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	12,904.51	12,904.51	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	53.79	1,553.79	2788.6%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

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Exhibit: Restricted Balance Detail

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Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
7710	State School Facilities Projects	12,904.51	12,904.51
Total, Restricted Balance		12,904.51	12,904.51

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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	1,160,638.71	5,000.00	-99.6%
5) TOTAL, REVENUES			1,160,638.71	5,000.00	-99.6%
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	40,000.00	New
6) Capital Outlay		6000-6999	3,079,265.84	9,564,102.00	210.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	9,717.66	338,000.00	3378.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,088,983.50	9,942,102.00	221.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,928,344.79)	(9,937,102.00)	415.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,086,305.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	346,891.25	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,433,196.25	0.00	-100.0%

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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)			2,504,851.46	(9,937,102.00)	-496.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,757,453.76	18,262,305.22	15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,757,453.76	18,262,305.22	15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,757,453.76	18,262,305.22	15.9%
2) Ending Balance, June 30 (E + F1e)			18,262,305.22	8,325,203.22	-54.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	18,262,305.22	8,325,203.22	-54.4%
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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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,378,968.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	53.79		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	36,023.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,722.92		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			20,417,768.43		
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	2,155,463.21		
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			2,155,463.21		
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)			18,262,305.22		

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	2,722.92	0.00	-100.0%
Interest		8660	180,974.00	5,000.00	-97.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	53.79	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	976,888.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,160,638.71	5,000.00	-99.6%
TOTAL, REVENUES			1,160,638.71	5,000.00	-99.6%

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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	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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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	40,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	40,000.00	New
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	595.40	1,371,318.00	230218.8%
Buildings and Improvements of Buildings		6200	2,698,725.17	8,110,965.00	200.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	346,891.25	66,119.00	-80.9%
Equipment Replacement		6500	33,054.02	15,700.00	-52.5%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,079,265.84	9,564,102.00	210.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	2,898.85	78,000.00	2590.7%
Other Debt Service - Principal		7439	6,818.81	260,000.00	3713.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,717.66	338,000.00	3378.2%
TOTAL, EXPENDITURES			3,088,983.50	9,942,102.00	221.9%

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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	4,086,305.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,086,305.00	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%

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	285,548.70	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	61,342.55	0.00	-100.0%
(c) TOTAL, SOURCES			346,891.25	0.00	-100.0%
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)			4,433,196.25	0.00	-100.0%

San Dieguito Union High
San Diego County

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

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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	1,160,638.71	5,000.00	-99.6%
5) TOTAL, REVENUES			1,160,638.71	5,000.00	-99.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,079,265.84	9,604,102.00	211.9%
9) Other Outgo	9000-9999	Except 7600-7699	9,717.66	338,000.00	3378.2%
10) TOTAL, EXPENDITURES			3,088,983.50	9,942,102.00	221.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,928,344.79)	(9,937,102.00)	415.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,086,305.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	346,891.25	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,433,196.25	0.00	-100.0%

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Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,504,851.46	(9,937,102.00)	-496.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	15,757,453.76	18,262,305.22	15.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			15,757,453.76	18,262,305.22	15.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			15,757,453.76	18,262,305.22	15.9%
2) Ending Balance, June 30 (E + F1e)			18,262,305.22	8,325,203.22	-54.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	18,262,305.22	8,325,203.22	-54.4%
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
Exhibit: Restricted Balance Detail

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

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Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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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	1,245,683.42	5,000.00	-99.6%
5) TOTAL, REVENUES			1,245,683.42	5,000.00	-99.6%
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	40,000.00	New
6) Capital Outlay		6000-6999	3,079,265.84	9,564,102.00	210.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	9,717.66	338,000.00	3378.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,088,983.50	9,942,102.00	221.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,843,300.08)	(9,937,102.00)	439.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,086,305.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	346,891.25	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,433,196.25	0.00	-100.0%

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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)			2,589,896.17	(9,937,102.00)	-483.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,757,453.76	18,347,349.93	16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,757,453.76	18,347,349.93	16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,757,453.76	18,347,349.93	16.4%
2) Ending Balance, June 30 (E + F1e)			18,347,349.93	8,410,247.93	-54.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	18,347,349.93	8,410,247.93	-54.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Unaudited Actuals
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Expenditures by Object

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,378,968.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	85,098.50		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	36,023.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,722.92		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			20,502,813.14		
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	2,155,463.21		
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			2,155,463.21		
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)			18,347,349.93		

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	2,722.92	0.00	-100.0%
Interest		8660	180,974.00	5,000.00	-97.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	85,098.50	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	976,888.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,245,683.42	5,000.00	-99.6%
TOTAL, REVENUES			1,245,683.42	5,000.00	-99.6%

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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	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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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	40,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	40,000.00	New
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	595.40	1,371,318.00	230218.8%
Buildings and Improvements of Buildings		6200	2,698,725.17	8,110,965.00	200.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	346,891.25	66,119.00	-80.9%
Equipment Replacement		6500	33,054.02	15,700.00	-52.5%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,079,265.84	9,564,102.00	210.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	2,898.85	78,000.00	2590.7%
Other Debt Service - Principal		7439	6,818.81	260,000.00	3713.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,717.66	338,000.00	3378.2%
TOTAL, EXPENDITURES			3,088,983.50	9,942,102.00	221.9%

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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	4,086,305.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,086,305.00	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%

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	285,548.70	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	61,342.55	0.00	-100.0%
(c) TOTAL, SOURCES			346,891.25	0.00	-100.0%
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)			4,433,196.25	0.00	-100.0%

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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	1,245,683.42	5,000.00	-99.6%
5) TOTAL, REVENUES			1,245,683.42	5,000.00	-99.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,079,265.84	9,604,102.00	211.9%
9) Other Outgo	9000-9999	Except 7600-7699	9,717.66	338,000.00	3378.2%
10) TOTAL, EXPENDITURES			3,088,983.50	9,942,102.00	221.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,843,300.08)	(9,937,102.00)	439.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,086,305.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	346,891.25	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,433,196.25	0.00	-100.0%

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Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,589,896.17	(9,937,102.00)	-483.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	15,757,453.76	18,347,349.93	16.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			15,757,453.76	18,347,349.93	16.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			15,757,453.76	18,347,349.93	16.4%
2) Ending Balance, June 30 (E + F1e)					
			18,347,349.93	8,410,247.93	-54.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	18,347,349.93	8,410,247.93	-54.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

San Dieguito Union High
San Diego County

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

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

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San Diego County

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

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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	9,196,165.95	0.00	-100.0%
5) TOTAL, REVENUES			9,196,165.95	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	499,215.96	0.00	-100.0%
3) Employee Benefits		3000-3999	186,134.62	0.00	-100.0%
4) Books and Supplies		4000-4999	1,840.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	75,996.05	0.00	-100.0%
6) Capital Outlay		6000-6999	3,022,551.15	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,785,737.78	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,410,428.17	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	7,296,134.59	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	765,588.24	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,530,546.35)	0.00	-100.0%

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San Diego County

Unaudited Actuals
Capital Project Fund for Blended Component Units
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)			(1,120,118.18)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,293,631.86	40,173,513.68	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,293,631.86	40,173,513.68	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,293,631.86	40,173,513.68	-2.7%
2) Ending Balance, June 30 (E + F1e)			40,173,513.68	40,173,513.68	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	40,173,513.68	40,173,513.68	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%

San Dieguito Union High
San Diego County

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

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	429,786.00		
b) in Banks		9120	9,631,327.17		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	30,059,563.92		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	113,279.78		
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			40,233,956.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	60,443.19		
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			60,443.19		
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)			40,173,513.68		

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

ITEM 4

San Dieguito Union High
San Diego County

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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 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	8,739,494.84	0.00	-100.0%
Other		8622	9,098.30	0.00	-100.0%
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	16,101.71	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	429,786.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,685.10	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,196,165.95	0.00	-100.0%
TOTAL, REVENUES			9,196,165.95	0.00	-100.0%

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

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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	276,644.24	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	222,571.72	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			499,215.96	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,694.40	0.00	-100.0%
PERS		3201-3202	91,070.59	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	33,369.79	0.00	-100.0%
Health and Welfare Benefits		3401-3402	8,003.47	0.00	-100.0%
Unemployment Insurance		3501-3502	265.08	0.00	-100.0%
Workers' Compensation		3601-3602	10,102.21	0.00	-100.0%
OPEB, Allocated		3701-3702	4,479.03	0.00	-100.0%
OPEB, Active Employees		3751-3752	2,469.34	0.00	-100.0%
Other Employee Benefits		3901-3902	28,680.71	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			186,134.62	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	1,840.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,840.00	0.00	-100.0%
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%

San Dieguito Union High
San Diego County

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

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	75,996.05	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,996.05	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	655,524.35	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,468,708.20	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	898,318.60	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,022,551.15	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,785,737.78	0.00	-100.0%

San Dieguito Union High
San Diego County

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

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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	7,296,134.59	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,296,134.59	0.00	-100.0%

San Dieguito Union High
San Diego County

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

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	765,588.24	0.00	-100.0%
(c) TOTAL, SOURCES			765,588.24	0.00	-100.0%
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)			(6,530,546.35)	0.00	-100.0%

San Dieguito Union High
San Diego County

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

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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	9,196,165.95	0.00	-100.0%
5) TOTAL, REVENUES			9,196,165.95	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	0.00	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		3,785,737.78	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,785,737.78	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,410,428.17	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	7,296,134.59	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	765,588.24	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,530,546.35)	0.00	-100.0%

San Dieguito Union High
San Diego County

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

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Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,120,118.18)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,293,631.86	40,173,513.68	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,293,631.86	40,173,513.68	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,293,631.86	40,173,513.68	-2.7%
2) Ending Balance, June 30 (E + F1e)			40,173,513.68	40,173,513.68	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	40,173,513.68	40,173,513.68	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%

San Dieguito Union High
San Diego County

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

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

San Dieguito Union High
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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
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	63,237.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	18,066,834.25	16,494,180.00	-8.7%
5) TOTAL, REVENUES			18,130,071.25	16,494,180.00	-9.0%
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%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,783,655.00	18,525,852.00	17.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,783,655.00	18,525,852.00	17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,346,416.25	(2,031,672.00)	-186.6%
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	4,148,026.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,148,026.00	0.00	-100.0%

San Dieguito Union High
San Diego County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

ITEM 4

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Form 51

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,494,442.25	(2,031,672.00)	-131.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,356,322.00	17,850,764.25	57.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,356,322.00	17,850,764.25	57.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,356,322.00	17,850,764.25	57.2%
2) Ending Balance, June 30 (E + F1e)			17,850,764.25	15,819,092.25	-11.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17,850,764.25	15,819,092.25	-11.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Dieguito Union High
San Diego County

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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,776,533.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	74,231.25		
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			17,850,764.25		
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)			17,850,764.25		

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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	63,237.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			63,237.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	17,348,796.00	16,376,747.00	-5.6%
Unsecured Roll		8612	140,280.00	117,433.00	-16.3%
Prior Years' Taxes		8613	220,406.00	0.00	-100.0%
Supplemental Taxes		8614	184,223.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(2,817.00)	0.00	-100.0%
Interest		8660	101,065.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	74,231.25	0.00	-100.0%
Other Local Revenue All Other Local Revenue		8699	650.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,066,834.25	16,494,180.00	-8.7%
TOTAL, REVENUES			18,130,071.25	16,494,180.00	-9.0%

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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	5,740,000.00	7,040,000.00	22.6%
Bond Interest and Other Service Charges		7434	10,043,655.00	11,485,852.00	14.4%
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 Costs)			15,783,655.00	18,525,852.00	17.4%
TOTAL, EXPENDITURES			15,783,655.00	18,525,852.00	17.4%

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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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	4,148,026.00	0.00	-100.0%
(c) TOTAL, SOURCES			4,148,026.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,148,026.00	0.00	-100.0%

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Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

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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	63,237.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	18,066,834.25	16,494,180.00	-8.7%
5) TOTAL, REVENUES			18,130,071.25	16,494,180.00	-9.0%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	15,783,655.00	18,525,852.00	17.4%
10) TOTAL, EXPENDITURES			15,783,655.00	18,525,852.00	17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			2,346,416.25	(2,031,672.00)	-186.6%
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	4,148,026.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,148,026.00	0.00	-100.0%

San Dieguito Union High
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Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

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Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,494,442.25	(2,031,672.00)	-131.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	11,356,322.00	17,850,764.25	57.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			11,356,322.00	17,850,764.25	57.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			11,356,322.00	17,850,764.25	57.2%
2) Ending Balance, June 30 (E + F1e)					
			17,850,764.25	15,819,092.25	-11.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	17,850,764.25	15,819,092.25	-11.4%
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
Exhibit: Restricted Balance Detail

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

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Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Object

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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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,296,134.59	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,296,134.59	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,296,134.59)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,296,134.59	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			7,296,134.59	0.00	-100.0%

San Dieguito Union High
San Diego County

Unaudited Actuals
Debt Service Fund for Blended Component Units
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)			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					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

San Dieguito Union High
San Diego County

Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Object

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Form 52

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	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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Debt Service Fund for Blended Component Units
Expenditures by Object

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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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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Debt Service Fund for Blended Component Units
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	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	4,376,134.59	0.00	-100.0%
Other Debt Service - Principal		7439	2,920,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,296,134.59	0.00	-100.0%
TOTAL, EXPENDITURES			7,296,134.59	0.00	-100.0%

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Debt Service Fund for Blended Component Units
Expenditures by Object

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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	7,296,134.59	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,296,134.59	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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)			7,296,134.59	0.00	-100.0%

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Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Function

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Form 52

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	0.00	0.00	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	0.00	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	7,296,134.59	0.00	-100.0%
10) TOTAL, EXPENDITURES			7,296,134.59	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,296,134.59)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,296,134.59	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			7,296,134.59	0.00	-100.0%

San Dieguito Union High
San Diego County

Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Function

ITEM 4

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Form 52

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)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

San Dieguito Union High
San Diego County

Unaudited Actuals
Debt Service Fund for Blended Component Units
Exhibit: Restricted Balance Detail

ITEM 4
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Form 52

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

San Dieguito Union High
San Diego County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

ITEM 4

37 68346 0000000
Form 67

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	6,543.44	1,375.00	-79.0%
5) TOTAL, REVENUES			6,543.44	1,375.00	-79.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	49,623.35	45,000.00	-9.3%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			49,623.35	45,000.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,079.91)	(43,625.00)	1.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	63,000.00	26.0%
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			50,000.00	63,000.00	26.0%

San Dieguito Union High
San Diego County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

ITEM 4

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Form 67

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			6,920.09	19,375.00	180.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(32,864,108.37)	10,957.69	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(32,864,108.37)	10,957.69	-100.0%
d) Other Restatements		9795	32,868,145.97	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,037.60	10,957.69	171.4%
2) Ending Net Position, June 30 (E + F1e)			10,957.69	30,332.69	176.8%
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	10,957.69	30,332.69	176.8%

San Dieguito Union High
San Diego County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

ITEM 4

37 68346 0000000
Form 67

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,515,971.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	6,330.40		
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	96.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	532,706.18		
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			2,055,104.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

San Dieguito Union High
San Diego County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

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Form 67

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,044,146.92		
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			2,044,146.92		
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)			10,957.69		

San Dieguito Union High
San Diego County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

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Form 67

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	213.04	1,375.00	545.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,330.40	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,543.44	1,375.00	-79.0%
TOTAL, REVENUES			6,543.44	1,375.00	-79.0%

San Dieguito Union High
San Diego County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

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Form 67

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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%

San Dieguito Union High
San Diego County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

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Form 67

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	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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	49,623.35	45,000.00	-9.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			49,623.35	45,000.00	-9.3%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			49,623.35	45,000.00	-9.3%

San Dieguito Union High
San Diego County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

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Form 67

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	50,000.00	63,000.00	26.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	63,000.00	26.0%
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%
(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)			50,000.00	63,000.00	26.0%

San Dieguito Union High
San Diego County

Unaudited Actuals
Self-Insurance Fund
Expenses by Function

ITEM 4

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Form 67

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	6,543.44	1,375.00	-79.0%
5) TOTAL, REVENUES			6,543.44	1,375.00	-79.0%
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		49,623.35	45,000.00	-9.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			49,623.35	45,000.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(43,079.91)	(43,625.00)	1.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	63,000.00	26.0%
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			50,000.00	63,000.00	26.0%

San Dieguito Union High
San Diego County

Unaudited Actuals
Self-Insurance Fund
Expenses by Function

ITEM 4

37 68346 0000000
Form 67

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			6,920.09	19,375.00	180.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(32,864,108.37)	10,957.69	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(32,864,108.37)	10,957.69	-100.0%
d) Other Restatements		9795	32,868,145.97	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,037.60	10,957.69	171.4%
2) Ending Net Position, June 30 (E + F1e)			10,957.69	30,332.69	176.8%
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	10,957.69	30,332.69	176.8%

San Dieguito Union High
San Diego County

Unaudited Actuals
Self-Insurance Fund
Exhibit: Restricted Net Position Detail

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Form 67

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

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: September 3, 2021

BOARD MEETING DATE: September 13, 2021

PREPARED BY: Bryan Marcus, Associate Superintendent of Educational Services

SUBMITTED BY: Lucile Lynch, Interim Superintendent

SUBJECT: SDUHSD ESSER III EXPENDITURE PLAN

EXECUTIVE SUMMARY

In response to the 2019 Novel Coronavirus (COVID-19), the U.S. Congress passed American Rescue Plan (ARP) Act, which was signed into law on March 11, 2021. This federal stimulus funding is the third act of federal relief in response to COVID-19. The main funding source for Local Educational Agencies (LEAs) in the ARP Act is the ESSER III Fund.

The ARP Act requires LEAs that receive ESSER III funds to...

- (1) complete a Safe Return to In-person Instruction and Continuity of Services plan, which can be found on the SDUHSD COVID-19 Information and Practices website [here](https://www.sduhsd.net/Departments/Administrative-Services/Health-Services/Covid-19-Resources/index.html).
(<https://www.sduhsd.net/Departments/Administrative-Services/Health-Services/Covid-19-Resources/index.html>).
- (2) complete an Expenditure Plan for the use of ESSER III funds.

LEAs that receive ESSER III funds are required to develop a plan for how they will use ESSER III funds to, at a minimum, address students' academic, social, emotional, and mental health needs, as well as the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic. The plan is required to address the following:

- 1. The extent to which and how the funds will be used to implement prevention and mitigation strategies that are, to the greatest extent practicable, consistent with the most recent CDC guidance on reopening schools, in order to continuously and safely open and operate schools for in-person learning.
- 2. How the LEA will use the minimum of 20% of funds it reserves for learning loss to address the academic impact of lost instructional time through the implementation of evidence-

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based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.

3. How the LEA will spend its remaining ESSER III funds consistent with the allowable uses.
4. How the LEA will ensure that the interventions it implements, including but not limited to the interventions to address learning loss, will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students disproportionately impacted by the COVID–19 pandemic, including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children in foster care, and migratory students.

In developing their plan, LEAs must engage in meaningful consultation with community groups including students; families; school and district administrators (including special education administrators); and teachers, principals, school leaders, other educators, school staff, and their unions. The District used a system for community engagement throughout the 2020-2021 school year to gather input and feedback from families, students, staff, and the community to inform the development of the Local Control and Accountability Plan (LCAP) and the Expanded Learning Opportunities (ELO) Plan. The District aligned the use of ESSER III funds with priorities identified through community engagement meetings, events, and surveys throughout the 2020-2021 school year.

RECOMMENDATION:

It is recommended that the Board approve and adopt the SDUHSD ESSER III Expenditure Plan as shown in the attached supplement.

FUNDING SOURCE:

ESSER III

ESSER III Expenditure Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
San Dieguito Union High School District	Bryan Marcus Associate Superintendent of Educational Services	760-753-6491 bryan.marcus@sduhsd.net

School districts, county offices of education, or charter schools, collectively known as LEAs, that receive Elementary and Secondary School Emergency Relief (ESSER) funds under the American Rescue Plan Act, referred to as ESSER III funds, are required to develop a plan for how they will use their ESSER III funds. In the plan, an LEA must explain how it intends to use its ESSER III funds to address students’ academic, social, emotional, and mental health needs, as well as any opportunity gaps that existed before, and were worsened by, the COVID-19 pandemic. An LEA may also use its ESSER III funds in other ways, as detailed in the Fiscal Requirements section of the Instructions. In developing the plan, the LEA has flexibility to include community input and/or actions included in other planning documents, such as the Local Control and Accountability Plan (LCAP), provided that the input and actions are relevant to the LEA’s Plan to support students.

For more information please see the Instructions.

Other LEA Plans Referenced in this Plan

Plan Title	Where the Plan May Be Accessed
SDUHSD Local Control and Accountability Plan (LCAP)	The LCAP can be accessed from the District's website (https://www.sduhsd.net/Departments/Administrative-Services/Local-Control-and-Accountability-Plan-LCAP/index.html) by selecting the link titled 2021-2024 SDUHSD Local Control and Accountability Plan (LCAP). The LCAP can also be accessed using the following direct link (https://drive.google.com/file/d/1Z51uMab2KabCY6MJXjG6gANta9UgSowL/view?usp=sharing)
SDUHSD Expanded Learning Opportunities Grant (ELO) Plan	The ELO Plan can be accessed from the District's website (https://www.sduhsd.net/Departments/Administrative-Services/Local-Control-and-Accountability-Plan-LCAP/index.html) by selecting the link titled 2021-2022 Expanded Learning Opportunities Grant Plan. The ELO Plan can also be accessed using the following direct link (https://drive.google.com/file/d/1Xs4RACAbTWL9D-mq6BoEdcmwJakjyNIW/view?usp=sharing).

Summary of Planned ESSER III Expenditures

Below is a summary of the ESSER III funds received by the LEA and how the LEA intends to expend these funds in support of students.

Total ESSER III funds received by the LEA

\$5,535,292

Plan Section	Total Planned ESSER III
Strategies for Continuous and Safe In-Person Learning	\$4,428,234
Addressing Lost Instructional Time (a minimum of 20 percent of the LEAs ESSER III funds)	\$1,107,058
Use of Any Remaining Funds	\$0

Total ESSER III funds included in this plan

\$5,535,292

Community Engagement

An LEA’s decisions about how to use its ESSER III funds will directly impact the students, families, and the local community. The following is a description of how the LEA meaningfully consulted with its community members in determining the prevention and mitigation strategies, strategies to address the academic impact of lost instructional time, and any other strategies or activities to be implemented by the LEA. In developing the plan, the LEA has flexibility to include input received from community members during the development of other LEA Plans, such as the LCAP, provided that the input is relevant to the development of the LEA’s ESSER III Expenditure Plan.

For specific requirements, including a list of the community members that an LEA is required to consult with, please see the Community Engagement section of the Instructions.

A description of the efforts made by the LEA to meaningfully consult with its required community members and the opportunities provided by the LEA for public input in the development of the plan.

The District used a system for community engagement throughout the 2020-2021 school year to gather input and feedback from families, students, staff, and the community to inform the development of the Local Control and Accountability Plan (LCAP) and the Expanded Learning Opportunities (ELO) Plan. The District aligned the use of ESSER III funds with priorities identified through community engagement meetings, events, and surveys throughout the 2020-2021 school year.

We gathered and reviewed feedback from our community throughout the 2020-2021 school year to set, and revise as needed, priorities to inform plans and preparation for a safe return to in-person instruction, continuity of school services, and implementation of evidence-based strategies to address the academic, social, emotional, and behavioral impact of the pandemic on our students. Meetings were held virtually and in person, following CDPH guidelines, in the mornings, evenings, and on weekends to allow for availability and participation. Individual

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phone calls were made to our Spanish-speaking families to promote their attendance and participation in ELAC/DELAC meetings. Promotion of participation in surveys and community engagement events and meetings were promoted on the district website, district social media accounts, as well as through direct contacts with students, staff, and families.

The district's efforts included ongoing meetings with advisory committees, ongoing meetings with school staff and departments, community surveys, and collaborative partnerships.

Advisory Committees

Parent Site Representative Council (DAC)
 Parent Curriculum Advisory Committee (PCAC)
 English Learner Advisory Committee (ELAC/DELAC)
 Coordinating Council
 District Leadership Council
 LCAP Advisory Committee
 Student Summit
 Board Meetings
 School Site Councils

Collaborative Partnerships

SDFA (Teachers faculty association)
 CSEA (Classified employee association)
 State and Local Partners
 San Diego County Office of Education (SDCOE)
 Local organizations and advocacy groups

Meetings with Advisory Committees, collaborative partners, and school and district departments:

LCAP Advisory Committee- 11/21/19, 12/18/19, 01/08/20, 02/04/20, 03/04/20, 04/27/20, 03/25/21

Student Summit- 1/13/21, 2/20/21

Parent Curriculum Advisory Committee (PCAC)- 9/16/20, 11/18/20, 2/10/21, 3/10/21, 5/5/21

Board of Trustees Meetings- 7/16,7/30,8/18,8/27,9/17,9/24,10/14,10/15,10/28,11/19,12/15,12/17,12/22,12/28,1/14,
 1/21,2/1,2/16,2/25,3/9,3/18,3/24,3/29,4/22,4/27,4/29, 5/20,6/10, 6/17

District English Learner Advisory Committee (DELAC and ELAC):

ELAC: 10/27/20, 10/28/20, 01/12/21, 2/03/21, 4/28/21

DELAC: 11/04/20, 01/27/21, 04/20/21

District English Learner Department meetings- 10/06/20, 10/08/20, 02/02/21, 04/28/21

Special Education Strategic Plan Parent Advisory: 10/14/20, 1/13/21, 3/25/21, 5/27/21

Special Education Community Advisory Committee: 10/12/20, 10/21/20, 11/18/20, 1/20/21, 4/21/21

Special Education Performance Indicator Review/ Targeted Intervention Meetings: 8/14/20, 11/17/20, 1/20/21, 4/21/21

Coordinating Council (teachers)- 10/7, 11/4, 1/20, 3/3, 3/24, 5/19

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Safety committee meetings: 9/16/20, 11/18/20, 1/13/21, 4/1/21, 5/19/21
School Social-Emotional committee meetings: ongoing
Foster and Homeless Youth support meetings (Student Support Specialists)- ongoing
District Head Counselors meetings- monthly
Principal and Assistant Principal meetings- monthly
District Leadership Council meetings- monthly
SDFA (Employee Association)- ongoing
CSEA (Employee Association)- ongoing
School Site Council meetings- ongoing

Community Surveys

The district used data gathered from the district-wide San Dieguito UHSD Annual Community survey, multiple ThoughtExchanges, as well as the California Healthy Kids Survey, to gather feedback to help identify the highest priority needs, current successes, and areas for improvement in the district.

The district engaged our community of English Learners and Migratory students through meetings with local organizations, English Learner Advisory Committee (ELAC/DELAC) meetings, English Learner Department meetings, and surveys.

Engagement with our Special Education community and students with disabilities included SELPA meetings, Special Education Strategic Plan Parent Advisory meetings, Special Education Community Advisory Committee meetings, Special Education Performance Indicator Review/ Targeted Intervention meetings, as well as surveys.

Engagement with students/families who are living in a household with low income, living in Foster care, and/or are experiencing homelessness included student meetings with Student Support Specialist, Head Counselor meetings, individual phone calls/conferences with families, as well as surveys.

Feedback and input were gathered from our Black, Indigenous, People of Color (BIPOC) students through meetings with student organizations, local organizations, as well as through district surveys and the Student Summits.

The district engaged local advocacy groups through meetings with district leadership as well as feedback and input gathered in public meetings.

Common themes from all community groups included safe access to campus and in-person learning, continuity of services and supports, increased mental health and social-emotional supports, and additional targeted academic supports for students who are struggling in their classes. Many of the needs identified by our community have been addressed through the Local Control and Accountability Plan (LCAP) as well as the Expanded Learning Opportunity (ELO) Plan. The community highlighted the need to continue increased supports provided through the ELO program into future years to continue to support increased needs from the impact of the pandemic and the transition to distance learning.

A description of how the development of the plan was influenced by community input.

The use of ESSER III funds is aligned with the priorities identified through community engagement.

Priorities highlighted by our community include:

- focus on safe return to in-person instruction, 5 days per week,
- provide targeted academic support and services for students performing below grade level,
- maintain evidence based mental health and social-emotional strategies implemented with one time funds into future years if possible
- communicate clearly and consistently

The district focused on continuity of services and programs as well as increased cleaning and sanitation needs to provide safe in-person instruction for all students at all schools.

Throughout the community engagement process in the development of the Expanded Learning Opportunities (ELO) Grant Plan, feedback from our community included the need to maintain the increased student academic, social-emotional, and mental health support services beyond the 21-22 school year. The ESSER III Plan aligns with this priority highlighted by our community and ESSER III funds will be used to maintain the following services currently supported with the ELO Grant for the 2021-2022 school year through the 2023-2024 school year:

- reduced School Counselor ratios,
- additional School Psychologist,
- additional Speech and Language Pathologist,
- continue before and after school tutoring programs,
- part-time Counselor on Special Assignment to support first-generation college-bound students

Actions and Expenditures to Address Student Needs

The following is the LEA's plan for using its ESSER III funds to meet students' academic, social, emotional, and mental health needs, as well as how the LEA will address the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic. In developing the plan, the LEA has the flexibility to include actions described in existing plans, including the LCAP and/or Expanded Learning Opportunity (ELO) Grant Plan, to the extent that the action(s) address the requirements of the ESSER III Expenditure Plan.

For specific requirements, please refer to the Actions and Expenditures to Address Student Needs section of the Instructions.

Strategies for Continuous and Safe In-Person Learning

A description of how the LEA will use funds to continuously and safely operate schools for in-person learning in a way that reduces or prevents the spread of the COVID-19 virus.

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Total ESSER III funds being used to implement strategies for continuous and safe in-person learning

4,428,234

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
2020-2021 LCAP, Goal 3, Action 1	Safe and well maintained school facilities	Provide additional custodians to support increased cleaning and disinfecting of school facilities to support safe in-person instruction at all district schools. 2 new custodians, 2020-21 through 2023-2024, 4 years 4 new custodians, 2021-22 through 2023-2024, 3 years	\$1,540,439
2020-2021 LCAP, Goal 2, Action 1	Continuity of school services	Continue to provide appropriately credentialed and effective teachers to maintain academic, social-emotional, and behavioral programs and services during the 2020-2021 school year. The supplement of ESSER III funds allowed the district to maintain continuity of programs, school services, and student schedules through the 2020-2021 school year as we continued to expand in-person instruction throughout the year.	\$2,877,795

Addressing the Impact of Lost Instructional Time

A description of how the LEA will use funds to address the academic impact of lost instructional time.

Total ESSER III funds being used to address the academic impact of lost instructional time

\$1,107,058

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
LCAP, Goal 3, Action 5	Enhance academic and social-emotional systems of support by reducing counseling ratios	Maintain the reduced School Counselor ratios at all schools through the 2023-2024 school year.	\$582,493

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Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
LCAP, Goal 3, Action 5	Enhance social-emotional systems of support by increasing School Psychologist	Maintain the increase in School Psychologists to support all schools through the 2023-2024 school year.	\$307,874
Expanded Learning Opportunities (ELO) Grant, Integrated student supports to address other barriers to learning	Increase Speech and Language support for students with disabilities	Maintain additional Speech and Language Pathologist support through the 2023-2024 school year.	\$126,582
LCAP, Goal 3, Action 7	Support for first generation college bound students	Maintain a part-time Counselor on Special Assignment through the 2023-2024 school year to work with all schools to research, develop, implement, and train school staff on additional supports for the success of foster youth, students experiencing homelessness, and first-generation college-bound students.	\$34,327
LCAP, Goal 2, Action 8	Before/after school tutoring programs	Continue to provide extended school day academic support through before and after school tutoring programs at all schools through the 2023-2024 school year.	\$55,782

Use of Any Remaining Funds

A description of the how the LEA will use any remaining ESSER III funds, as applicable.

Total ESSER III funds being used to implement additional actions

\$0

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
All ESSER III funds are being used to support	n/a	n/a	\$0

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Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
strategies for continuous and safe in-person learning and addressing the impact of lost instructional time			

Ensuring Interventions are Addressing Student Needs

The LEA is required to ensure its interventions will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students most impacted by the COVID–19 pandemic. The following is the LEA’s plan for ensuring that the actions and expenditures in the plan are addressing the identified academic, social, emotional, and mental health needs of its students, and particularly those students most impacted by the COVID–19 pandemic.

Action Title(s)	How Progress will be Monitored	Frequency of Progress Monitoring
Safe and well maintained school facilities- additional custodians	Survey data on cleanliness of school facilities	Annually through district climate survey
Continuity of school services	(1) teacher miss-assignment rates to assess that all teachers are appropriately credentialed and assigned (2) student attendance rates (3) student performance data (Star scores) to assess student's learning status and progress over the school year	(1) twice per year (during each semester or term) (2) eight times per year (each marking period) (3) three times per year (fall, winter, spring)
Enhance social- emotional systems of support by reducing counseling ratios	(1) Survey data on student's perceptions of access to social-emotional and mental health services and supports at their school (2) CoVitality survey data to assess social-emotional strengths and areas of focus for all schools	(1) Annually through district climate survey (2) twice per year (fall and spring)

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Action Title(s)	How Progress will be Monitored	Frequency of Progress Monitoring
Enhance social- emotional systems of support by increasing School Psychologist	(1) Survey data on student's perceptions of access to social-emotional and mental health services and supports at their school (2) CoVitality survey data to assess social-emotional strengths and areas of focus for all schools	(1) Annually through district climate survey (2) twice per year (fall and spring)
Increase Speech and Language support for students with disabilities	Percentage of students making progress on their Speech and Language IEP goal(s).	twice per year (at the end of each semester)
Support for first generation college bound students	(1) Number of field trips and students participating (2) Percentage of highs school students who are living in Foster Care or Experiencing Homelessness with completed 6-year plans.	(1) twice per year (during each semester) (2) quarterly
Before/after school tutoring programs	(1) total number of students that participated in at least one tutoring session per marking period (2) Student survey data about their experience participating in tutoring	(1) eight time per year (end of each marking period) (2) eight time per year (end of each marking period)

ESSER III Expenditure Plan Instructions

Introduction

School districts, county offices of education (COEs), or charter schools, collectively known as local educational agencies (LEAs), that receive Elementary and Secondary School Emergency Relief (ESSER) funds under the American Rescue Plan (ARP) Act, referred to as ESSER III funds, are required to develop a plan for how they will use ESSER III funds to, at a minimum, address students' academic, social, emotional, and mental health needs, as well as the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic.

The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before October 29, 2021 and must be submitted for review and approval within five days of adoption. A school district must submit its ESSER III Expenditure Plan to its COE for review and approval; a COE must submit its plan to the California Department of Education for review and approval. A charter school must submit its plan to its chartering authority for review and to the COE of the county in which the charter school operates for review and approval.

In addition, consistent with the requirements of the ARP, Volume 86, *Federal Register*, page 21201, April 22, 2021, the ESSER III Expenditure Plan must be:

- Written in an understandable and uniform format;
- Written in a language that parents can understand, to the extent practicable;
 - If it is not practicable to provide written translations to a parent with limited English proficiency, the plan must be orally translated for parents
- Provided in an alternative format to a parent who is an individual with a disability as defined by the Americans with Disabilities Act, upon request; and
- Be made publicly available on the LEA's website.

For additional information regarding ESSER III funding please see the ARP Act Funding web page at

<https://www.cde.ca.gov/fg/cr/arpact.asp>.

For technical assistance related to the completion of the ESSER III Expenditure Plan, please contact EDReliefFunds@cde.ca.gov.

Fiscal Requirements

- The LEA must use at least 20 percent (20%) of its ESSER III apportionment for expenditures related to addressing the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.
 - For purposes of this requirement, "evidence-based interventions" include practices or programs that have **evidence** to show that they are effective at producing results and improving outcomes when implemented. This kind of evidence has generally been produced through formal studies and research. There are four tiers, or levels, of evidence:

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- **Tier 1 – Strong Evidence:** the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented randomized control experimental studies.
 - **Tier 2 – Moderate Evidence:** the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented quasi-experimental studies.
 - **Tier 3 – Promising Evidence:** the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented correlational studies (with statistical controls for selection bias).
 - **Tier 4 – Demonstrates a Rationale:** practices that have a well-defined logic model or theory of action, are supported by research, and have some effort underway by a State Educational Agency, LEA, or outside research organization to determine their effectiveness.
- **For additional information please see the Evidence-Based Interventions Under the ESSA web page at <https://www.cde.ca.gov/re/es/evidence.asp>.**
- The LEA must use the remaining ESSER III funds consistent with section 2001(e)(2) of the ARP Act, including for:
 - Any activity authorized by the Elementary and Secondary Education Act (ESEA) of 1965;
 - Any activity authorized by the Individuals with Disabilities Education Act (IDEA);
 - Any activity authorized by the Adult Education and Family Literacy Act;
 - Any activity authorized by the Carl D. Perkins Career and Technical Education Act of 2006;
 - Coordination of preparedness and response efforts of LEAs with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to COVID-19;
 - Activities to address the unique needs of low-income students, students with disabilities, English learners, racial and ethnic minorities, homeless students, and foster youth, including how outreach and service delivery will meet the needs of each population;
 - Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs;
 - Training and professional development for staff of the LEA on sanitation and minimizing the spread of infectious diseases;
 - Purchasing supplies to sanitize and clean the facilities of an LEA, including buildings operated by such agency;
 - Planning for, coordinating, and implementing activities during long-term closures, including providing meals to eligible students, providing technology for online learning to all students, providing guidance for carrying out requirements under IDEA, and ensuring other educational services can continue to be provided consistent with all Federal, State, and local requirements;
 - Purchasing education technology (including hardware, software, and connectivity) for students who are served by the LEA that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment;
 - Providing mental health services and supports, including through the implementation of evidence-based full-service community schools;
 - Planning and implementing activities related to summer learning and supplemental after school programs, including providing classroom instruction or online learning during the summer months and addressing the needs of underserved students;

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- Addressing learning loss among students, including underserved students, by:
 - Administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiated instruction,
 - Implementing evidence-based activities to meet the comprehensive needs of students,
 - Providing information and assistance to parents and families of how they can effectively support students, including in a distance learning environment, and
 - Tracking student attendance and improving student engagement in distance education;

Note: A definition of “underserved students” is provided in the Community Engagement section of the instructions.

- School facility repairs and improvements to enable operation of schools to reduce risks of virus transmission and exposure to environmental health hazards, and to support student health needs;
- Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and nonmechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door replacement;
- Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention (CDC) for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff;
- Other activities that are necessary to maintain the operation of and continuity of services in LEAs and continuing to employ existing staff of the LEA.

Other LEA Plans Referenced in this Plan

In developing the plan, the LEA has flexibility to include community input and/or actions included in other planning documents, such as the Local Control and Accountability Plan (LCAP) and/or the Expanded Learning Opportunities (ELO) Grant Plan, provided that the input and/or actions address the requirements of the ESSER III Expenditure Plan.

An LEA that chooses to utilize community input and/or actions from other planning documents must provide the name of the plan(s) referenced by the LEA and a description of where the plan(s) may be accessed by the public (such as a link to a web page or the street address of where the plan(s) are available) in the table. The LEA may add or delete rows from the table as necessary.

An LEA that chooses not to utilize community input and/or actions from other planning documents may provide a response of “Not Applicable” in the table.

Summary of Expenditures

The Summary of Expenditures table provides an overview of the ESSER III funding received by the LEA and how the LEA plans to use its ESSER III funds to support the strategies and interventions being implemented by the LEA.

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For the ‘Total ESSER III funds received by the LEA,’ provide the total amount of ESSER III funds received by the LEA.

In the Total Planned ESSER III Expenditures column of the table, provide the amount of ESSER III funds being used to implement the actions identified in the applicable plan sections.

For the ‘Total ESSER III funds included in this plan,’ provide the total amount of ESSER III funds being used to implement actions in the plan.

Community Engagement

Purpose and Requirements

An LEA’s decisions about how to use its ESSER III funds will directly impact the students, families, and the local community, and thus the LEA’s plan must be tailored to the specific needs faced by students and schools. These community members will have significant insight into what prevention and mitigation strategies should be pursued to keep students and staff safe, as well as how the various COVID–19 prevention and mitigation strategies impact teaching, learning, and day-to-day school experiences.

An LEA must engage in meaningful consultation with the following community members, as applicable to the LEA:

- Students;
- Families, including families that speak languages other than English;
- School and district administrators, including special education administrators;
- Teachers, principals, school leaders, other educators, school staff, and local bargaining units, as applicable.

“Meaningful consultation” with the community includes considering the perspectives and insights of each of the required community members in identifying the unique needs of the LEA, especially related to the effects of the COVID-19 pandemic. Comprehensive strategic planning will utilize these perspectives and insights to determine the most effective strategies and interventions to address these needs through the programs and services the LEA implements with its ESSER III funds.

Additionally, an LEA must engage in meaningful consultation with the following groups to the extent that they are present or served in the LEA:

- Tribes;
- Civil rights organizations, including disability rights organizations (e.g. the American Association of People with Disabilities, the American Civil Liberties Union, National Association for the Advancement of Colored People, etc.); and
- Individuals or advocates representing the interests of children with disabilities, English learners, homeless students, foster youth, migratory students, children who are incarcerated, and other underserved students.
 - For purposes of this requirement “underserved students” include:
 - Students who are low-income;

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- Students who are English learners;
- Students of color;
- Students who are foster youth;
- Homeless students;
- Students with disabilities; and
- Migratory students.

LEAs are also encouraged to engage with community partners, expanded learning providers, and other community organizations in developing the plan.

Information and resources that support effective community engagement may be found under *Resources* on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc>.

Instructions

In responding to the following prompts, the LEA may reference or include input provided by community members during the development of existing plans, including the LCAP and/or the ELO Grant Plan, to the extent that the input is applicable to the requirements of the ESSER III Expenditure Plan. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA's local community.

A description of the efforts made by the LEA to meaningfully consult with its required community members and the opportunities provided by the LEA for public input in the development of the plan.

A sufficient response to this prompt will describe how the LEA sought to meaningfully consult with its required community members in the development of the plan, how the LEA promoted the opportunities for community engagement, and the opportunities that the LEA provided for input from the public at large into the development of the plan.

As noted above, a description of "meaningful consultation" with the community will include an explanation of how the LEA has considered the perspectives and insights of each of the required community members in identifying the unique needs of the LEA, especially related to the effects of the COVID-19 pandemic.

A description of the how the development of the plan was influenced by community input.

A sufficient response to this prompt will provide clear, specific information about how input from community members and the public at large was considered in the development of the LEA's plan for its use of ESSER III funds. This response must describe aspects of the ESSER III Expenditure Plan that were influenced by or developed in response to input from community members.

- For the purposes of this prompt, "aspects" may include:
 - Prevention and mitigation strategies to continuously and safely operate schools for in-person learning;

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- Strategies to address the academic impact of lost instructional time through implementation of evidence-based interventions (e.g. summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs);
- Any other strategies or activities implemented with the LEA's ESSER III fund apportionment consistent with section 2001(e)(2) of the ARP Act; and
- Progress monitoring to ensure interventions address the academic, social, emotional, and mental health needs for all students, especially those students disproportionately impacted by COVID-19

For additional information and guidance, please see the U.S. Department of Education's Roadmap to Reopening Safely and Meeting All Students' Needs Document, available here: <https://www2.ed.gov/documents/coronavirus/reopening-2.pdf>.

Planned Actions and Expenditures

Purpose and Requirements

As noted in the Introduction, an LEA receiving ESSER III funds is required to develop a plan to use its ESSER III funds to, at a minimum, address students' academic, social, emotional, and mental health needs, as well as the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic.

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An LEA has the flexibility to include actions described in existing plans, including the LCAP and/or ELO Grant Plan, to the extent that the action(s) address the requirements of the ESSER III Expenditure Plan. When including action(s) from other plans, the LEA must describe how the action(s) included in the ESSER III Expenditure Plan supplement the work described in the plan being referenced. The LEA must specify the amount of ESSER III funds that it intends to use to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA. Descriptions of actions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA's local community.

Strategies for Continuous and Safe In-Person Learning

Provide the total amount of funds being used to implement actions related to Continuous and Safe In-Person Learning, then complete the table as follows:

- If the action(s) are included in another plan, identify the plan and provide the applicable goal and/or action number from the plan. If the action(s) are not included in another plan, write "N/A".
- Provide a short title for the action(s).
- Provide a description of the action(s) the LEA will implement using ESSER III funds for prevention and mitigation strategies that are, to the greatest extent practicable, in line with the most recent CDC guidance, in order to continuously and safely operate schools for in-person learning.

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- Specify the amount of ESSER III funds the LEA plans to expend to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA.

Addressing the Impact of Lost Instructional Time

As a reminder, the LEA must use not less than 20 percent of its ESSER III funds to address the academic impact of lost instructional time. Provide the total amount of funds being used to implement actions related to addressing the impact of lost instructional time, then complete the table as follows:

- If the action(s) are included in another plan, identify the plan and provide the applicable goal and/or action number from the plan. If the action(s) are not included in another plan, write "N/A".
- Provide a short title for the action(s).
- Provide a description of the action(s) the LEA will implement using ESSER III funds to address the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.
- Specify the amount of ESSER III funds the LEA plans to expend to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA.

Use of Any Remaining Funds

After completing the Strategies for Continuous and Safe In-Person Learning and the Addressing the Impact of Lost Instructional Time portions of the plan, the LEA may use any remaining ESSER III funds to implement additional actions to address students' academic, social, emotional, and mental health needs, as well as to address opportunity gaps, consistent with the allowable uses identified above in the Fiscal Requirements section of the Instructions. LEAs choosing to use ESSER III funds in this manner must provide the total amount of funds being used to implement actions with any remaining ESSER III funds, then complete the table as follows:

- If the action(s) are included in another plan, identify the plan and provide the applicable goal and/or action number from the plan. If the action(s) are not included in another plan, write "N/A".
- Provide a short title for the action(s).
- Provide a description of any additional action(s) the LEA will implement to address students' academic, social, emotional, and mental health needs, as well as to address opportunity gaps, consistent with the allowable uses identified above in the Fiscal Requirements section of the Instructions. If an LEA has allocated its entire apportionment of ESSER III funds to strategies for continuous and safe in-person learning and/or to addressing the impact of lost instructional time, the LEA may indicate that it is not implementing additional actions.
- Specify the amount of ESSER III funds the LEA plans to expend to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA. If the LEA it is not implementing additional actions the LEA must indicate "\$0".

Ensuring Interventions are Addressing Student Needs

ITEM 5

The LEA is required to ensure its interventions will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students most impacted by the COVID–19 pandemic, including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children in foster care, and migratory students.

The LEA may group actions together based on how the LEA plans to monitor the actions' progress. For example, if an LEA plans to monitor the progress of two actions in the same way and with the same frequency, the LEA may list both actions within the same row of the table. Each action included in the ESSER III Expenditure Plan must be addressed within the table, either individually or as part of a group of actions.

Complete the table as follows:

- Provide the action title(s) of the actions being measured.
- Provide a description of how the LEA will monitor progress of the action(s) to ensure that they are addressing the needs of students.
- Specify how frequently progress will be monitored (e.g. daily, weekly, monthly, every 6 weeks, etc.).

California Department of Education
June 2021

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: September 10, 2021

BOARD MEETING DATE: September 13, 2021

PREPARED & SUBMITTED BY: Lucile Lynch, Interim Superintendent

SUBJECT: SUPERINTENDENT SEARCH PLANNING

EXECUTIVE SUMMARY

The Board will hold a planning meeting with JG Consulting to discuss timeline, identify groups of individuals for community/staff input of desired qualities and characteristics of a superintendent, and develop a calendar for the superintendent's search process.

RECOMMENDATION:

It is recommended that the Board meet with JG Consulting to develop a plan for the superintendent search.

FUNDING SOURCE:

N/A