



COVINA-VALLEY
UNIFIED SCHOOL DISTRICT

2020-21

Unaudited Actuals

September 07, 2021

Khrystyne Tat, CPA

Director of Fiscal Services

Manuel Correa, CPA

Chief Business Officer



COVINA-VALLEY

UNIFIED SCHOOL DISTRICT

District Superintendent
Elizabeth Eminhizer, Ed.D.

Board of Education
Maria Caceres
Sue L. Maulucci
Maria Roman
Rachael Robles
Gary C. Rodriguez

Date: September 07, 2021
To: Board Members and Superintendent Elizabeth Eminhizer, Ed.D.
From: Manuel Correa, CPA, Chief Business Officer
RE: 2020-21 Unaudited Actuals Report

School districts are required by Education Code 42100 to file with the Los Angeles County Office of Education (LACOE) the Unaudited Actuals no later than September 15th of each year. The Unaudited Actuals are an annual statement reporting the financial activities of a District in which the data is not yet formally audited.

The Chief Business Officer recommends that the Board of Education approve the District's 2020-2021 Unaudited Actuals as presented during the September 07, 2021, board meeting. Following the Board of Education's approval the report will be submitted to LACOE and our external auditors for review.

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1 GENERAL INFORMATION

1.1 FUND CLASSIFICATION

General Fund – Unrestricted – Fund 01.0

This fund is used to account for the ordinary operations of the school district. Examples of expenditures reported in this account are direct classroom instruction, school administration, counseling, district administration, custodial, grounds, and security.

General Fund – Restricted – Fund 01.0

This fund is used to account for restricted projects or activities within the General Fund that must be identified and reported separately from unrestricted projects or activities. Examples of programs accounted for in this fund are special education, routine maintenance, federal, state, and local grants.

Student Activity Special Revenue Fund – Fund 08.0

This fund is to account for revenues and expenditures incurred by the Associated Student Bodies of the District.

Special Education Pass-Through Fund – Fund 10.0

This fund is used by the Administrative Unit of a multi-LEA Special Education Local Plan Area (SELPA) to account for Special Education revenue passed through to other member's LEAs.

Adult Education Fund – Fund 11.0

This fund is to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. Money in this fund shall be expended for adult education purposes only.

Child Development Fund – Fund 12.0

The Child Development Fund contains state and federally subsidized child program centers, including preschool and school-age programs.

Cafeteria Special Revenue Fund – Fund 13.0

This fund is used to account for the revenues and expenditures of operating the District's food service program. The revenue in this fund is on a per meal basis from the state, federal, and local (reduced and paid) student meal fees.

Special Reserve Fund for Other than Capital Outlay Projects – Fund 17.0

This fund is used primarily to provide for the accumulation of General Fund monies for general operating purposes other than capital outlay (Education Code Section 42840).

Building Fund – Fund 21.2

The Building Fund is used to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purpose other than those for which the bonds were issued.

Capital Facilities – Fund 25.0

This fund is used primarily to account separately for monies from developer fees. Expenditures in this fund are restricted to the purposes specified in Government Code sections 65970-65981 or Government Code section 65995.

Special Reserve Fund for Capital Outlay Projects – Fund 40.0

This fund provides for the accumulation of General Fund monies for capital outlay purposes (Education Code Section 42840).

Bond Interest and Redemption – Fund 51.0

This fund is administered by Los Angeles County. This fund was established to record the monies collected through property taxes to repay the general obligation bonds that were approved by the voters.

Los Angeles County Tax Assessor determines the tax rate needed each year to provide sufficient revenues to make the payments to the bond holders. The County collects the property tax monies, makes the payments, and maintains the records.

The financial detail provided on the following pages was supplied by the County.

Self-Insurance (Workers Compensation) - Fund 67.1

Self-insurance funds are used to separate monies received for self-insurance activities from other operating funds of an LEA. The Workers Compensation Sub-Fund is utilized for the District's Workers Compensation-related transactions.

Self-Insurance (Property and Liability) – Fund 67.2

The Property and Liability Sub-Fund is used to account for resources committed to the District's self-insurance program for property and liability insurance.

Self-Insurance (Health and Welfare) - Fund 67.3

The Health and Welfare Sub-Fund is used to account for resources committed to the District's medical, dental, vision, and life insurance programs.

Self-Insurance (Retiree Health and Welfare) – Fund 67.4

The Retiree Health and Welfare Sub-Fund is to be utilized to account for resources committed for the District's medical, dental, and vision insurance program for retirees.

2 FINANCIAL SUMMARY

2.1 GENERAL FUND REVENUES

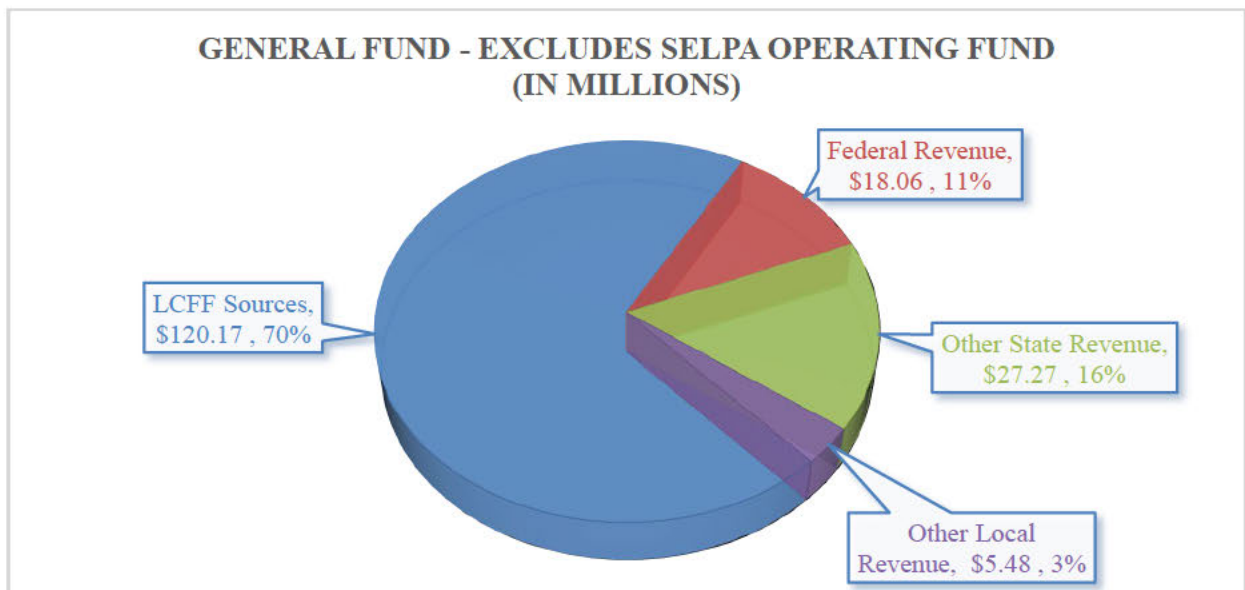
The major classifications for revenues in the General Fund are:

LCFF Revenues are used to record state aid apportionment for both base and supplemental/concentration funding, county and District local property taxes.

Federal Revenues record the grant and award revenues received directly from the Federal Government as well as the federal revenue for which the state or any other agency serves as a distributed agency (i.e., Special Education SELPA distributed Federal IDEA revenues)

Other State Revenue is revenues received from state sources other than state aid apportionments. Revenues received for Mandated Block Grant, Lottery, Mental Health Services – Special Education, and state categorical programs.

Local Revenues include the recording of interest earnings, leases, rentals, donations, grants, and awards from other than federal or state agencies.



2.1.1 LOCAL CONTROL FUNDING FORMULA (LCFF)

Approximately 70% of the General Fund's revenues are generated by the Local Control Funding Formula (LCFF). Property Tax receipts (local sources) and Education Protection Account (EPA) tax collections fund LCFF revenue and the balance is provided to the District as a state apportionment.

Line Description	20-21 Unaudited Actuals
Base Grant	\$94,053,806
Grade Span Adjustment	3,561,134
Supplemental Grant	13,599,713
Concentration Grant	7,155,176
Add-Ons (TIIG & HTS)	1,793,985
Prior Year Adjustments	6,306
Total LCFF Funding	\$120,170,120

2.1.2 FEDERAL REVENUE

The District receives funding from the Federal Government for various programs. The table below summarizes the federal revenues the District was able to recognize in the 2020-21 fiscal year.

Program Name	Amount
Carl D. Perkins Career and Technical Education	\$80,493
Coronavirus Relief Fund (CRF): Learning Loss Mitigation	9,386,791
Elementary and Secondary School Emergency Relief	1,916,525
Elementary and Secondary School Emergency Relief II (ESSER II)	105,284
Governor's Emergency Education Relief (GEER) Fund	660,039

School Improvement (CSI) Funding for LEAs	139,144
IDEA Basic Local Assistance Entitlement, Part B, Section 611	2,120,621
IDEA Early Intervention Grants, Part C	170,597
IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	65,858
IDEA Preschool Staff Development, Part B, Sec 619	779
Special Ed: IDEA Mental Health	9,505
Medi-Cal Administrative Activities (MAA)	510,602
Medi-Cal Billing Option	324,994
Supporting Inclusive Practices	18,000
Title I, Part A, Basic Grants Low-Income and Neglected	2,292,178
Title II, Part A, Supporting Effective Instruction Local Grants	126,925
Title III, English Learner Student Program	76,052
Title IV, Part A, Student Support and Academic Enrichment Grants	53,404
Total Federal Revenue	\$18,057,791

2.1.3 OTHER STATE REVENUE PROJECTIONS

The District receives funding from the State in addition to the LCFF. The table below summarizes the various State revenues the District was able to recognize in the 2020-21 fiscal year.

Program Name	Amount
After School Education and Safety (ASES)	399,508
Agricultural Career Technical Education Incentive Grant	5,728
Career Technical Education Incentive Grant Program	489,682
Expanded Learning Opportunities (ELO) Grant	4,233,754
IDEA Early Intervention Grants	107,905
In-Person Instruction (IPI) Grant	2,433,453
K-12 Strong Workforce	385,071
Lottery (Restricted)	829,554
Lottery (Unrestricted)	1,932,617
Mandate Cost Reimbursement	483,325
Project Workability	200,635
AB602 – Special Education Apportionment	8,052,186
State Learning Loss Mitigation Funds	1,027,707
State Mental Health	744,897
STRS On-Behalf Pension Contribution	5,948,534
Total Other State Revenue	\$27,274,556

2.1.4 OTHER LOCAL REVENUE PROJECTIONS

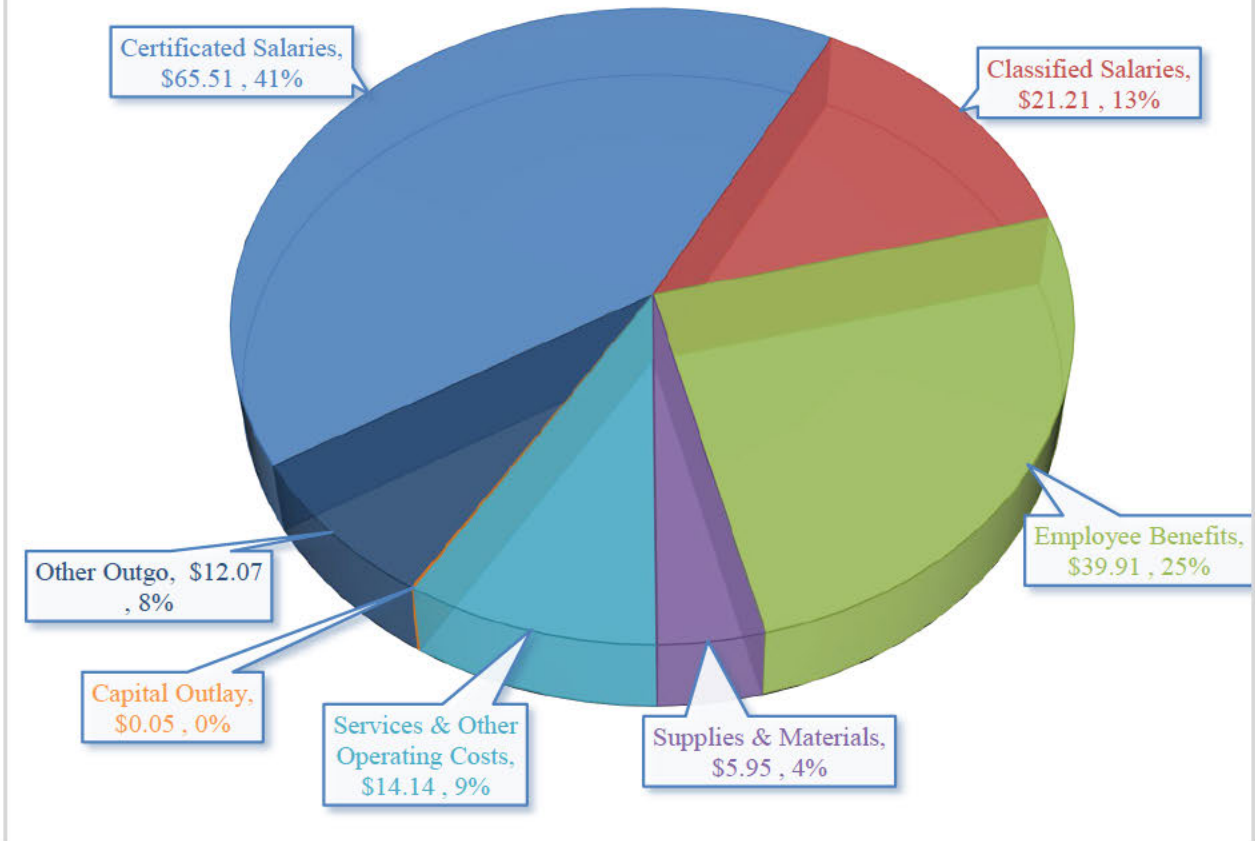
The District receives funding from sources other than State and Federal sources generally recorded as Local revenue. The table below summarizes the various Local revenues the District received in the 2020-21 fiscal year.

Program Name	Amount
College Exam Fees	\$112,986
Community Redevelopment Funds	982,189
Field Trip Fees	762
Interest	154,618
Other Miscellaneous	185,558
SELPA Administrative Unit Fee	215,207
Special Education Tuition from Home Districts	3,733,530
Use of Facilities	90,697
Total Other Local Revenue	\$5,475,547

2.2 GENERAL FUND EXPENDITURES

The pie chart presented below indicates that a majority (79%) of the General Fund expenditures made up of salaries and benefits for District employees. These figures represent the combined General Fund unrestricted and restricted resources.

**GENERAL FUND - EXCLUDES SELPA OPERATING FUND
(IN MILLIONS)**



2.3 UNRESTRICTED GENERAL FUND CONTRIBUTIONS

The table below illustrates the Unrestricted General Fund contribution to restricted programs.

Line Description	20-21 Unaudited Actuals
Special Education	\$12,073,098
Routine Restricted Maintenance	4,301,745
Total Unrestricted General Fund Contribution	\$16,374,843

2.1 FINANCIAL POSITION– UNRESTRICTED GENERAL FUND

The table below illustrates the District's financial position for the 2020-21 fiscal year and projected position for the 2021-22 fiscal year. These totals incorporate revenues, expenditures, and reserves for the General Fund (Fund 01.0) and the SELPA Operating Fund (01.1).

Line Description	20-21 Unaudited Actuals	21-22 Adopted Budget
Beginning Fund Balance	\$24,759,216	\$33,153,775
Revenues (Net of Other Financing)	106,891,938	109,167,754
Expenditures (Net of Other Financing)	98,497,379	113,541,863
Surplus/(Deficit)	8,394,559	(4,374,109)
Ending Fund Balance	\$33,153,775	\$28,779,666

2.2 OTHER FUNDS

The following table summarizes each fund's revenues and expenditures (in millions) for fiscal year 2020-21. All funds are self-sustaining and are not encroaching on the General Fund.

Fund Name	Beg. Balance	Rev.	Exp.	Ending Balance
08.0 – Student Activity	\$0.60	\$0.38	\$0.53	\$0.44
10.0 – SELPA Pass-Through	0.00	86.00	86.00	0.00
11.0 - Adult Education	3.71	4.72	4.55	3.88
12.0 - Child Development	1.04	1.98	2.48	0.54

13.0 - Cafeteria	5.56	6.23	5.42	6.36
17.0 - Special Reserve	0.00	4.9	0.00	4.9
21.2 – Building	13.86	.07	1.32	12.61
25.0 - Capital Facilities	1.35	.34	.06	1.63
40.0 – Special Reserve	1.67	1.47	1.22	1.92
51.0 – Bond Interest & Red.	9.74	13.72	14.66	8.79
67.0 – Self-Insurance	2.89	19.64	19.02	3.51

GENERAL FUND

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			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		120,170,119.44	0.00	120,170,119.44	125,823,071.00	0.00	125,823,071.00	4.7%
2) Federal Revenue	8100-8299		0.00	18,203,963.52	18,203,963.52	0.00	16,432,008.00	16,432,008.00	-9.7%
3) Other State Revenue	8300-8599		2,415,941.84	27,799,548.97	30,215,490.81	2,245,019.00	18,576,592.00	20,821,611.00	-31.1%
4) Other Local Revenue	8600-8799		380,719.64	5,154,305.34	5,535,024.98	628,702.00	4,337,160.00	4,965,862.00	-10.3%
5) TOTAL, REVENUES			122,966,780.92	51,157,817.83	174,124,598.75	128,696,792.00	39,345,760.00	168,042,552.00	-3.5%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		46,067,743.97	19,642,398.06	65,710,142.03	50,462,923.00	15,731,256.00	66,194,179.00	0.7%
2) Classified Salaries	2000-2999		9,894,359.17	11,543,788.17	21,438,147.34	14,725,152.00	8,613,800.00	23,338,952.00	8.9%
3) Employee Benefits	3000-3999		22,443,740.84	17,634,600.10	40,078,340.94	27,515,859.00	15,318,991.00	42,834,850.00	6.9%
4) Books and Supplies	4000-4999		1,815,697.82	4,180,440.65	5,996,138.47	3,287,748.00	1,365,031.00	4,652,779.00	-22.4%
5) Services and Other Operating Expenditures	5000-5999		10,630,563.78	3,684,669.82	14,315,233.60	12,326,023.00	4,210,545.00	16,536,568.00	15.5%
6) Capital Outlay	6000-6999		31,688.06	22,059.98	53,748.04	238,061.00	7,000,000.00	7,238,061.00	13366.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		3,733,011.46	5,214,947.15	8,947,958.61	826,735.00	5,283,466.00	6,110,201.00	-31.7%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(1,019,426.08)	489,021.80	(530,404.28)	(811,100.00)	351,667.00	(459,433.00)	-13.4%
9) TOTAL, EXPENDITURES			93,597,379.02	62,411,925.73	156,009,304.75	108,571,401.00	57,874,756.00	166,446,157.00	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,369,401.90	(11,254,107.90)	18,115,294.00	20,125,391.00	(18,528,996.00)	1,596,395.00	-91.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		4,900,000.00	982,188.56	5,882,188.56	4,970,462.00	900,000.00	5,870,462.00	-0.2%
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		(16,374,843.05)	16,374,843.05	0.00	(19,529,038.00)	19,529,038.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,974,843.05)	15,392,654.49	(5,582,188.56)	(24,499,500.00)	18,629,038.00	(5,870,462.00)	5.2%

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)			8,394,558.85	4,138,546.59	12,533,105.44	(4,374,109.00)	100,042.00	(4,274,067.00)	-134.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,759,215.87	4,223,551.02	28,982,766.89	33,153,774.72	8,362,097.61	41,515,872.33	43.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,759,215.87	4,223,551.02	28,982,766.89	33,153,774.72	8,362,097.61	41,515,872.33	43.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,759,215.87	4,223,551.02	28,982,766.89	33,153,774.72	8,362,097.61	41,515,872.33	43.2%
2) Ending Balance, June 30 (E + F1e)			33,153,774.72	8,362,097.61	41,515,872.33	28,779,665.72	8,462,139.61	37,241,805.33	-10.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	132,403.03	0.00	132,403.03	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	858,713.26	0.00	858,713.26	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	8,362,097.61	8,362,097.61	0.00	9,039,106.74	9,039,106.74	8.1%
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	1,026,597.00	0.00	1,026,597.00	2,932,005.00	0.00	2,932,005.00	185.6%
S&C Carryover	0000	9780	219,227.00		219,227.00				
Site Saturday Incentive	0000	9780	306,876.00		306,876.00				
Site Carryover	0000	9780	500,494.00		500,494.00				
S&C Carryover	0000	9780				219,227.00		219,227.00	
Site Saturday Incentive	0000	9780				306,876.00		306,876.00	
Site Carryover	0000	9780				500,494.00		500,494.00	
2020-21 Raise	0000	9780				1,905,408.00		1,905,408.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,857,745.00	0.00	4,857,745.00	5,169,499.00	0.00	5,169,499.00	6.4%
Unassigned/Unappropriated Amount		9790	26,243,316.43	0.00	26,243,316.43	20,678,161.72	(576,967.13)	20,101,194.59	-23.4%

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	24,993,363.00	5,101,943.86	30,095,306.86				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	35,000.00	0.00	35,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	471,997.02	12,626,153.81	13,098,150.83				
4) Due from Grantor Government		9290	15,925,602.00	0.00	15,925,602.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	132,403.03	0.00	132,403.03				
7) Prepaid Expenditures		9330	858,713.26	0.00	858,713.26				
8) Other Current Assets		9340	394.09	0.00	394.09				
9) TOTAL, ASSETS			42,417,472.40	17,728,097.67	60,145,570.07				
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	7,193,509.68	8,033,597.05	15,227,106.73				
2) Due to Grantor Governments		9590	2,070,188.00	0.00	2,070,188.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,332,403.01	1,332,403.01				
6) TOTAL, LIABILITIES			9,263,697.68	9,366,000.06	18,629,697.74				
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									

			2020-21 Unaudited Actuals			2021-22 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(must agree with line F2) (G9 + H2) - (I6 + J2)			33,153,774.72	8,362,097.61	41,515,872.33				

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	60,996,672.00	0.00	60,996,672.00	76,123,867.00	0.00	76,123,867.00	24.8%
Education Protection Account State Aid - Current Year		8012	29,697,607.00	0.00	29,697,607.00	22,299,857.00	0.00	22,299,857.00	-24.9%
State Aid - Prior Years		8019	6,305.98	0.00	6,305.98	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	66,203.66	0.00	66,203.66	66,204.00	0.00	66,204.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	31.54	0.00	31.54	32.00	0.00	32.00	1.5%
County & District Taxes Secured Roll Taxes		8041	13,728,116.66	0.00	13,728,116.66	13,589,806.00	0.00	13,589,806.00	-1.0%
Unsecured Roll Taxes		8042	221,415.24	0.00	221,415.24	221,415.00	0.00	221,415.00	0.0%
Prior Years' Taxes		8043	376,964.47	0.00	376,964.47	408,049.00	0.00	408,049.00	8.2%
Supplemental Taxes		8044	659,151.01	0.00	659,151.01	629,835.00	0.00	629,835.00	-4.4%
Education Revenue Augmentation Fund (ERAF)		8045	10,850,277.14	0.00	10,850,277.14	9,969,002.00	0.00	9,969,002.00	-8.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,545,042.64	0.00	3,545,042.64	2,515,004.00	0.00	2,515,004.00	-29.1%
Penalties and Interest from Delinquent Taxes		8048	22,332.10	0.00	22,332.10	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			120,170,119.44	0.00	120,170,119.44	125,823,071.00	0.00	125,823,071.00	4.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			120,170,119.44	0.00	120,170,119.44	125,823,071.00	0.00	125,823,071.00	4.7%
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	2,235,759.78	2,235,759.78	0.00	2,566,509.00	2,566,509.00	14.8%
Special Education Discretionary Grants		8182	0.00	295,771.36	295,771.36	0.00	316,609.00	316,609.00	7.0%
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		2,292,178.01	2,292,178.01		2,022,936.00	2,022,936.00	-11.7%
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		126,925.40	126,925.40		354,599.00	354,599.00	179.4%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		76,052.33	76,052.33		88,561.00	88,561.00	16.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		192,547.24	192,547.24		109,897.00	109,897.00	-42.9%
Career and Technical Education	3500-3599	8290		80,493.48	80,493.48		90,091.00	90,091.00	11.9%
All Other Federal Revenue	All Other	8290	0.00	12,904,235.92	12,904,235.92	0.00	10,882,806.00	10,882,806.00	-15.7%
TOTAL, FEDERAL REVENUE			0.00	18,203,963.52	18,203,963.52	0.00	16,432,008.00	16,432,008.00	-9.7%
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		10,777,335.08	10,777,335.08		11,009,573.00	11,009,573.00	2.2%
Prior Years	6500	8319		215,786.04	215,786.04		0.00	0.00	-100.0%
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	483,325.00	0.00	483,325.00	492,719.00	0.00	492,719.00	1.9%
Lottery - Unrestricted and Instructional Materials		8560	1,932,616.84	829,553.72	2,762,170.56	1,752,300.00	550,025.00	2,302,325.00	-16.6%
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		399,508.20	399,508.20		399,508.00	399,508.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		489,682.00	489,682.00		34,659.00	34,659.00	-92.9%
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	0.00	15,087,683.93	15,087,683.93	0.00	6,582,827.00	6,582,827.00	-56.4%
TOTAL, OTHER STATE REVENUE			2,415,941.84	27,799,548.97	30,215,490.81	2,245,019.00	18,576,592.00	20,821,611.00	-31.1%

			2020-21 Unaudited Actuals			2021-22 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	982,188.56	982,188.56	0.00	900,000.00	900,000.00	-8.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	90,696.90	0.00	90,696.90	100,000.00	0.00	100,000.00	10.3%
Interest		8660	177,951.59	60.37	178,011.96	370,000.00	0.00	370,000.00	107.9%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	251,278.00	251,278.00	0.00	215,207.00	215,207.00	-14.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	112,071.15	187,248.22	299,319.37	158,702.00	0.00	158,702.00	-47.0%
Tuition		8710	0.00	3,733,530.19	3,733,530.19	0.00	3,221,953.00	3,221,953.00	-13.7%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			380,719.64	5,154,305.34	5,535,024.98	628,702.00	4,337,160.00	4,965,862.00	-10.3%
TOTAL, REVENUES			122,966,780.92	51,157,817.83	174,124,598.75	128,696,792.00	39,345,760.00	168,042,552.00	-3.5%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	40,486,662.60	14,926,499.22	55,413,161.82	43,086,036.00	12,124,576.00	55,210,612.00	-0.4%
Certificated Pupil Support Salaries		1200	141,524.87	3,344,840.92	3,486,365.79	1,522,403.00	2,128,534.00	3,650,937.00	4.7%
Certificated Supervisors' and Administrators' Salaries		1300	4,997,822.76	1,248,455.09	6,246,277.85	5,370,138.00	1,400,030.00	6,770,168.00	8.4%
Other Certificated Salaries		1900	441,733.74	122,602.83	564,336.57	484,346.00	78,116.00	562,462.00	-0.3%
TOTAL, CERTIFICATED SALARIES			46,067,743.97	19,642,398.06	65,710,142.03	50,462,923.00	15,731,256.00	66,194,179.00	0.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	741,218.28	4,864,387.98	5,605,606.26	1,169,436.00	4,898,582.00	6,068,018.00	8.2%
Classified Support Salaries		2200	3,445,870.42	3,437,835.92	6,883,706.34	5,819,316.00	2,103,172.00	7,922,488.00	15.1%
Classified Supervisors' and Administrators' Salaries		2300	679,568.67	758,117.87	1,437,686.54	783,828.00	714,236.00	1,498,064.00	4.2%
Clerical, Technical and Office Salaries		2400	4,951,988.19	1,451,636.66	6,403,624.85	5,964,936.00	807,458.00	6,772,394.00	5.8%
Other Classified Salaries		2900	75,713.61	1,031,809.74	1,107,523.35	987,636.00	90,352.00	1,077,988.00	-2.7%
TOTAL, CLASSIFIED SALARIES			9,894,359.17	11,543,788.17	21,438,147.34	14,725,152.00	8,613,800.00	23,338,952.00	8.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,330,330.12	3,091,376.62	10,421,706.74	8,451,152.00	2,589,981.00	11,041,133.00	5.9%
PERS		3201-3202	1,851,680.98	1,969,131.60	3,820,812.58	3,214,938.00	1,750,057.00	4,964,995.00	29.9%
OASDI/Medicare/Alternative		3301-3302	1,435,590.37	1,206,451.67	2,642,042.04	1,888,984.00	911,224.00	2,800,208.00	6.0%
Health and Welfare Benefits		3401-3402	10,856,576.09	4,925,748.49	15,782,324.58	12,147,659.00	4,314,718.00	16,462,377.00	4.3%
Unemployment Insurance		3501-3502	88,218.59	47,984.54	136,203.13	802,312.00	299,830.00	1,102,142.00	709.2%
Workers' Compensation		3601-3602	559,430.71	310,372.77	869,803.48	658,946.00	243,707.00	902,653.00	3.8%
OPEB, Allocated		3701-3702	107,017.50	49,683.50	156,701.00	188,554.00	66,257.00	254,811.00	62.6%
OPEB, Active Employees		3751-3752	92,223.20	51,534.29	143,757.49	101,674.00	43,623.00	145,297.00	1.1%
Other Employee Benefits		3901-3902	122,673.28	5,982,316.62	6,104,989.90	61,640.00	5,099,594.00	5,161,234.00	-15.5%
TOTAL, EMPLOYEE BENEFITS			22,443,740.84	17,634,600.10	40,078,340.94	27,515,859.00	15,318,991.00	42,834,850.00	6.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	39,860.15	39,860.15	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	2,079.50	2,079.50	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	1,523,081.94	2,892,682.77	4,415,764.71	2,935,498.00	1,334,361.00	4,269,859.00	-3.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	292,615.88	1,245,818.23	1,538,434.11	352,250.00	30,670.00	382,920.00	-75.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,815,697.82	4,180,440.65	5,996,138.47	3,287,748.00	1,365,031.00	4,652,779.00	-22.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	953,362.11	1,267,496.57	2,220,858.68	1,415,985.00	2,027,665.00	3,443,650.00	55.1%
Travel and Conferences		5200	56,005.54	50,550.86	106,556.40	321,104.00	66,767.00	387,871.00	264.0%
Dues and Memberships		5300	125,102.72	5,634.38	130,737.10	145,151.00	9,000.00	154,151.00	17.9%
Insurance		5400 - 5450	1,007,388.90	0.00	1,007,388.90	1,047,341.00	0.00	1,047,341.00	4.0%
Operations and Housekeeping Services		5500	2,410,429.47	90,719.84	2,501,149.31	3,040,104.00	144,000.00	3,184,104.00	27.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,358,276.69	200,087.40	1,558,364.09	1,848,596.00	85,300.00	1,933,896.00	24.1%
Transfers of Direct Costs		5710	(3,847.83)	3,847.83	0.00	(16,427.00)	16,427.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,490.38)	138.88	(6,351.50)	(43,627.00)	32,500.00	(11,127.00)	75.2%
Professional/Consulting Services and Operating Expenditures		5800	4,159,724.29	1,976,881.49	6,136,605.78	4,167,004.00	1,825,836.00	5,992,840.00	-2.3%
Communications		5900	570,612.27	89,312.57	659,924.84	400,792.00	3,050.00	403,842.00	-38.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,630,563.78	3,684,669.82	14,315,233.60	12,326,023.00	4,210,545.00	16,536,568.00	15.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	31,688.06	22,059.98	53,748.04	238,061.00	7,000,000.00	7,238,061.00	13366.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			31,688.06	22,059.98	53,748.04	238,061.00	7,000,000.00	7,238,061.00	13366.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	(2,362.00)	0.00	(2,362.00)	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	2,982,481.96	2,982,481.96	0.00	3,006,974.00	3,006,974.00	0.8%
Payments to County Offices		7142	522,307.00	0.00	522,307.00	440,000.00	0.00	440,000.00	-15.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	2,232,465.19	2,232,465.19	0.00	2,276,492.00	2,276,492.00	2.0%
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	16,974.00	0.00	16,974.00	50,868.00	0.00	50,868.00	199.7%
Other Debt Service - Principal		7439	3,196,092.46	0.00	3,196,092.46	335,867.00	0.00	335,867.00	-89.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,733,011.46	5,214,947.15	8,947,958.61	826,735.00	5,283,466.00	6,110,201.00	-31.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(489,021.80)	489,021.80	0.00	(351,667.00)	351,667.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(530,404.28)	0.00	(530,404.28)	(459,433.00)	0.00	(459,433.00)	-13.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,019,426.08)	489,021.80	(530,404.28)	(811,100.00)	351,667.00	(459,433.00)	-13.4%
TOTAL, EXPENDITURES			93,597,379.02	62,411,925.73	156,009,304.75	108,571,401.00	57,874,756.00	166,446,157.00	6.7%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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	300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,900,000.00	982,188.56	5,882,188.56	4,970,462.00	900,000.00	5,870,462.00	-0.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,900,000.00	982,188.56	5,882,188.56	4,970,462.00	900,000.00	5,870,462.00	-0.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(16,374,843.05)	16,374,843.05	0.00	(19,529,038.00)	19,529,038.00	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			(16,374,843.05)	16,374,843.05	0.00	(19,529,038.00)	19,529,038.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(20,974,843.05)	15,392,654.49	(5,582,188.56)	(24,499,500.00)	18,629,038.00	(5,870,462.00)	5.2%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	120,170,119.44	0.00	120,170,119.44	125,823,071.00	0.00	125,823,071.00	4.7%
2) Federal Revenue		8100-8299	0.00	18,203,963.52	18,203,963.52	0.00	16,432,008.00	16,432,008.00	-9.7%
3) Other State Revenue		8300-8599	2,415,941.84	27,799,548.97	30,215,490.81	2,245,019.00	18,576,592.00	20,821,611.00	-31.1%
4) Other Local Revenue		8600-8799	380,719.64	5,154,305.34	5,535,024.98	628,702.00	4,337,160.00	4,965,862.00	-10.3%
5) TOTAL, REVENUES			122,966,780.92	51,157,817.83	174,124,598.75	128,696,792.00	39,345,760.00	168,042,552.00	-3.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	60,766,497.69	36,549,584.95	97,316,082.64	68,944,903.00	32,861,217.00	101,806,120.00	4.6%
2) Instruction - Related Services	2000-2999		10,212,181.92	4,408,075.31	14,620,257.23	11,625,188.00	3,790,134.00	15,415,322.00	5.4%
3) Pupil Services	3000-3999		2,681,499.03	7,079,117.70	9,760,616.73	6,845,864.00	4,043,056.00	10,888,920.00	11.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		7,643,214.44	3,813,530.58	11,456,745.02	8,825,630.00	351,667.00	9,177,297.00	-19.9%
8) Plant Services	8000-8999		8,560,974.48	5,346,670.04	13,907,644.52	11,503,081.00	11,545,216.00	23,048,297.00	65.7%
9) Other Outgo	9000-9999		3,733,011.46	5,214,947.15	8,947,958.61	826,735.00	5,283,466.00	6,110,201.00	-31.7%
10) TOTAL, EXPENDITURES			93,597,379.02	62,411,925.73	156,009,304.75	108,571,401.00	57,874,756.00	166,446,157.00	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			29,369,401.90	(11,254,107.90)	18,115,294.00	20,125,391.00	(18,528,996.00)	1,596,395.00	-91.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,900,000.00	982,188.56	5,882,188.56	4,970,462.00	900,000.00	5,870,462.00	-0.2%
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	(16,374,843.05)	16,374,843.05	0.00	(19,529,038.00)	19,529,038.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,974,843.05)	15,392,654.49	(5,582,188.56)	(24,499,500.00)	18,629,038.00	(5,870,462.00)	5.2%

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)			8,394,558.85	4,138,546.59	12,533,105.44	(4,374,109.00)	100,042.00	(4,274,067.00)	-134.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,759,215.87	4,223,551.02	28,982,766.89	33,153,774.72	8,362,097.61	41,515,872.33	43.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,759,215.87	4,223,551.02	28,982,766.89	33,153,774.72	8,362,097.61	41,515,872.33	43.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,759,215.87	4,223,551.02	28,982,766.89	33,153,774.72	8,362,097.61	41,515,872.33	43.2%
2) Ending Balance, June 30 (E + F1e)			33,153,774.72	8,362,097.61	41,515,872.33	28,779,665.72	8,462,139.61	37,241,805.33	-10.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	132,403.03	0.00	132,403.03	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	858,713.26	0.00	858,713.26	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	8,362,097.61	8,362,097.61	0.00	9,039,106.74	9,039,106.74	8.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,026,597.00	0.00	1,026,597.00	2,932,005.00	0.00	2,932,005.00	185.6%
S&C Carryover	0000	9780	219,227.00		219,227.00				
Site Saturday Incentive	0000	9780	306,876.00		306,876.00				
Site Carryover	0000	9780	500,494.00		500,494.00				
S&C Carryover	0000	9780				219,227.00		219,227.00	
Site Saturday Incentive	0000	9780				306,876.00		306,876.00	
Site Carryover	0000	9780				500,494.00		500,494.00	
2020-21 Raise	0000	9780				1,905,408.00		1,905,408.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,857,745.00	0.00	4,857,745.00	5,169,499.00	0.00	5,169,499.00	6.4%
Unassigned/Unappropriated Amount		9790	26,243,316.43	0.00	26,243,316.43	20,678,161.72	(576,967.13)	20,101,194.59	-23.4%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
3213	Elementary and Secondary School Emergency Relief III (ESSER III) I	0.00	3,082,806.00
3220	Coronavirus Relief Fund: Learning Loss Mitigation	0.76	0.76
5640	Medi-Cal Billing Option	712,268.33	700,733.33
6300	Lottery: Instructional Materials	1,050,879.97	1,600,904.97
6500	Special Education	1,657,665.15	1,661,898.15
6512	Special Ed: Mental Health Services	119,785.51	119,785.51
6546	Mental Health-Related Services	17,934.12	0.00
7425	Expanded Learning Opportunities (ELO) Grant	2,924,219.75	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	665,672.25	1,176,211.25
9010	Other Restricted Local	1,213,671.77	696,766.77
Total, Restricted Balance		8,362,097.61	9,039,106.74

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STUDENT ACTIVITY SPECIAL REVENUE FUND

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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	375,277.29	0.00	-100.0%
5) TOTAL, REVENUES			375,277.29	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	363,568.37	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	170,834.17	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			534,402.54	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(159,125.25)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(159,125.25)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	442,044.49	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	442,044.49	New
d) Other Restatements		9795	601,169.74	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			601,169.74	442,044.49	-26.5%
2) Ending Balance, June 30 (E + F1e)			442,044.49	442,044.49	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	63,813.29	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	378,231.20	442,044.49	16.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	378,802.58		
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	63,813.29		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			442,615.87		
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	571.38		
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			571.38		
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)			442,044.49		

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	375,075.75	0.00	-100.0%
Interest		8660	201.54	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			375,277.29	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	363,568.37	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			363,568.37	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	6,465.69	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	164,368.48	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			170,834.17	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			534,402.54	0.00	-100.0%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	375,277.29	0.00	-100.0%
5) TOTAL, REVENUES			375,277.29	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		534,402.54	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			534,402.54	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(159,125.25)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(159,125.25)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	442,044.49	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	442,044.49	New
d) Other Restatements		9795	601,169.74	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			601,169.74	442,044.49	-26.5%
2) Ending Balance, June 30 (E + F1e)			442,044.49	442,044.49	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	63,813.29	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	378,231.20	442,044.49	16.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
8210	Student Activity Funds	378,231.20	442,044.49
Total, Restricted Balance		378,231.20	442,044.49

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SPECIAL EDUCATION PASS-THROUGH FUND

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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	32,652,634.31	17,655,442.00	-45.9%
3) Other State Revenue		8300-8599	53,356,313.23	49,846,539.00	-6.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			86,008,947.54	67,501,981.00	-21.5%
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	86,008,947.54	67,501,981.00	-21.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			86,008,947.54	67,501,981.00	-21.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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)			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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	159,227.09		
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	32,475,816.63		
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			32,635,043.72		
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	32,635,043.72		
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			32,635,043.72		
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		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	32,652,634.31	17,655,442.00	-45.9%
TOTAL, FEDERAL REVENUE			32,652,634.31	17,655,442.00	-45.9%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	46,716,086.23	44,521,953.00	-4.7%
Prior Years	6500	8319	3,271.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	6,636,956.00	5,324,586.00	-19.8%
TOTAL, OTHER STATE REVENUE			53,356,313.23	49,846,539.00	-6.6%
OTHER LOCAL REVENUE					
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					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			86,008,947.54	67,501,981.00	-21.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	39,289,590.31	22,980,028.00	-41.5%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	46,719,357.23	44,521,953.00	-4.7%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			86,008,947.54	67,501,981.00	-21.5%
TOTAL, EXPENDITURES			86,008,947.54	67,501,981.00	-21.5%

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	32,652,634.31	17,655,442.00	-45.9%
3) Other State Revenue		8300-8599	53,356,313.23	49,846,539.00	-6.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			86,008,947.54	67,501,981.00	-21.5%
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	86,008,947.54	67,501,981.00	-21.5%
10) TOTAL, EXPENDITURES			86,008,947.54	67,501,981.00	-21.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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%

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ADULT EDUCATION FUND

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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	444,411.76	418,831.00	-5.8%
3) Other State Revenue		8300-8599	3,684,552.00	3,590,384.00	-2.6%
4) Other Local Revenue		8600-8799	590,456.37	587,520.00	-0.5%
5) TOTAL, REVENUES			4,719,420.13	4,596,735.00	-2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,550,265.16	1,550,742.00	0.0%
2) Classified Salaries		2000-2999	864,392.32	811,364.00	-6.1%
3) Employee Benefits		3000-3999	1,099,178.76	987,841.00	-10.1%
4) Books and Supplies		4000-4999	325,894.74	229,430.00	-29.6%
5) Services and Other Operating Expenditures		5000-5999	516,914.31	451,724.00	-12.6%
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	197,250.22	141,461.00	-28.3%
9) TOTAL, EXPENDITURES			4,553,895.51	4,172,562.00	-8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			165,524.62	424,173.00	156.3%
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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			165,524.62	424,173.00	156.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,709,528.54	3,875,053.16	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,709,528.54	3,875,053.16	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,709,528.54	3,875,053.16	4.5%
2) Ending Balance, June 30 (E + F1e)			3,875,053.16	4,299,226.16	10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	11,470.84	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	3,869,036.95	4,283,226.16	10.7%
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	16,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(5,454.63)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,031,403.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	32,795.21		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	100.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	74,553.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	11,470.84		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,150,322.47		
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	275,269.31		
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			275,269.31		
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)			3,875,053.16		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	444,411.76	418,831.00	-5.8%
TOTAL, FEDERAL REVENUE			444,411.76	418,831.00	-5.8%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,497,915.00	3,550,384.00	1.5%
All Other State Revenue	All Other	8590	186,637.00	40,000.00	-78.6%
TOTAL, OTHER STATE REVENUE			3,684,552.00	3,590,384.00	-2.6%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,643.32	16,053.00	-22.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	548,262.23	536,352.00	-2.2%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	21,550.82	35,115.00	62.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			590,456.37	587,520.00	-0.5%
TOTAL, REVENUES			4,719,420.13	4,596,735.00	-2.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	817,885.57	818,373.00	0.1%
Certificated Pupil Support Salaries		1200	216,104.19	207,500.00	-4.0%
Certificated Supervisors' and Administrators' Salaries		1300	483,956.56	489,869.00	1.2%
Other Certificated Salaries		1900	32,318.84	35,000.00	8.3%
TOTAL, CERTIFICATED SALARIES			1,550,265.16	1,550,742.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	188,775.39	188,599.00	-0.1%
Classified Support Salaries		2200	202,912.44	221,450.00	9.1%
Classified Supervisors' and Administrators' Salaries		2300	118,894.24	117,000.00	-1.6%
Clerical, Technical and Office Salaries		2400	338,797.08	260,315.00	-23.2%
Other Classified Salaries		2900	15,013.17	24,000.00	59.9%
TOTAL, CLASSIFIED SALARIES			864,392.32	811,364.00	-6.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	187,937.25	186,935.00	-0.5%
PERS		3201-3202	205,887.83	220,308.00	7.0%
OASDI/Medicare/Alternative		3301-3302	104,697.25	116,523.00	11.3%
Health and Welfare Benefits		3401-3402	453,911.66	417,176.00	-8.1%
Unemployment Insurance		3501-3502	4,037.05	26,362.00	553.0%
Workers' Compensation		3601-3602	23,252.79	9,690.00	-58.3%
OPEB, Allocated		3701-3702	3,901.72	4,422.00	13.3%
OPEB, Active Employees		3751-3752	5,726.57	4,375.00	-23.6%
Other Employee Benefits		3901-3902	109,826.64	2,050.00	-98.1%
TOTAL, EMPLOYEE BENEFITS			1,099,178.76	987,841.00	-10.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	40,000.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	212,287.45	167,430.00	-21.1%
Noncapitalized Equipment		4400	113,607.29	22,000.00	-80.6%
TOTAL, BOOKS AND SUPPLIES			325,894.74	229,430.00	-29.6%

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	2,216.30	5,000.00	125.6%
Dues and Memberships		5300	2,264.00	3,000.00	32.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	165,275.54	132,624.00	-19.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,548.71	10,000.00	32.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	663.56	3,100.00	367.2%
Professional/Consulting Services and Operating Expenditures		5800	327,121.44	283,000.00	-13.5%
Communications		5900	11,824.76	15,000.00	26.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			516,914.31	451,724.00	-12.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	197,250.22	141,461.00	-28.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			197,250.22	141,461.00	-28.3%
TOTAL, EXPENDITURES			4,553,895.51	4,172,562.00	-8.4%

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

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	444,411.76	418,831.00	-5.8%
3) Other State Revenue		8300-8599	3,684,552.00	3,590,384.00	-2.6%
4) Other Local Revenue		8600-8799	590,456.37	587,520.00	-0.5%
5) TOTAL, REVENUES			4,719,420.13	4,596,735.00	-2.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,866,522.64	1,737,142.00	-6.9%
2) Instruction - Related Services	2000-2999		1,693,956.18	1,538,682.00	-9.2%
3) Pupil Services	3000-3999		311,235.56	281,186.00	-9.7%
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		197,250.22	141,461.00	-28.3%
8) Plant Services	8000-8999		484,930.91	474,091.00	-2.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,553,895.51	4,172,562.00	-8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			165,524.62	424,173.00	156.3%
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%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			165,524.62	424,173.00	156.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,709,528.54	3,875,053.16	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,709,528.54	3,875,053.16	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,709,528.54	3,875,053.16	4.5%
2) Ending Balance, June 30 (E + F1e)			3,875,053.16	4,299,226.16	10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	11,470.84	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	3,869,036.95	4,283,226.16	10.7%
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	16,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(5,454.63)	0.00	-100.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
5810	Other Restricted Federal	487,019.26	604,054.26
6371	CalWORKs for ROCP or Adult Education	795,796.00	795,796.00
6391	Adult Education Program	2,586,221.69	2,879,359.69
9010	Other Restricted Local	0.00	4,016.21
Total, Restricted Balance		3,869,036.95	4,283,226.16

CHILD DEVELOPMENT FUND

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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	216,140.96	256,360.00	18.6%
3) Other State Revenue		8300-8599	1,439,249.29	1,668,758.00	15.9%
4) Other Local Revenue		8600-8799	324,464.77	1,478,914.00	355.8%
5) TOTAL, REVENUES			1,979,855.02	3,404,032.00	71.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	676,346.43	787,985.00	16.5%
2) Classified Salaries		2000-2999	670,693.34	1,226,226.00	82.8%
3) Employee Benefits		3000-3999	613,862.62	658,689.00	7.3%
4) Books and Supplies		4000-4999	57,241.02	238,095.00	316.0%
5) Services and Other Operating Expenditures		5000-5999	86,702.23	132,008.00	52.3%
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	74,875.99	82,952.00	10.8%
9) TOTAL, EXPENDITURES			2,179,721.63	3,125,955.00	43.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(199,866.61)	278,077.00	-239.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	57,924.00	New
b) Transfers Out		7600-7629	300,000.00	57,924.00	-80.7%
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			(300,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(499,866.61)	278,077.00	-155.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,041,229.07	541,362.46	-48.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,041,229.07	541,362.46	-48.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,041,229.07	541,362.46	-48.0%
2) Ending Balance, June 30 (E + F1e)			541,362.46	819,439.46	51.4%
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	541,362.46	819,439.46	51.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	482,704.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	49,974.31		
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	327,337.22		
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			860,016.42		
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	318,653.96		
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			318,653.96		
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)			541,362.46		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	216,140.96	256,360.00	18.6%
TOTAL, FEDERAL REVENUE			216,140.96	256,360.00	18.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,388,034.29	1,668,758.00	20.2%
All Other State Revenue	All Other	8590	51,215.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,439,249.29	1,668,758.00	15.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	4,122.83	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	978.00	34,741.00	3452.2%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	319,363.94	1,444,173.00	352.2%
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			324,464.77	1,478,914.00	355.8%
TOTAL, REVENUES			1,979,855.02	3,404,032.00	71.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	617,366.56	712,341.00	15.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	58,979.87	75,644.00	28.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			676,346.43	787,985.00	16.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	105.00	New
Classified Support Salaries		2200	45,617.08	50,938.00	11.7%
Classified Supervisors' and Administrators' Salaries		2300	34,557.78	70,527.00	104.1%
Clerical, Technical and Office Salaries		2400	77,848.62	113,604.00	45.9%
Other Classified Salaries		2900	512,669.86	991,052.00	93.3%
TOTAL, CLASSIFIED SALARIES			670,693.34	1,226,226.00	82.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	89,726.60	89,410.00	-0.4%
PERS		3201-3202	125,293.99	163,051.00	30.1%
OASDI/Medicare/Alternative		3301-3302	76,470.85	108,928.00	42.4%
Health and Welfare Benefits		3401-3402	252,420.87	260,468.00	3.2%
Unemployment Insurance		3501-3502	1,669.54	23,364.00	1299.4%
Workers' Compensation		3601-3602	13,562.33	7,171.00	-47.1%
OPEB, Allocated		3701-3702	1,442.54	1,955.00	35.5%
OPEB, Active Employees		3751-3752	2,060.90	4,342.00	110.7%
Other Employee Benefits		3901-3902	51,215.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			613,862.62	658,689.00	7.3%
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	46,426.42	221,580.00	377.3%
Noncapitalized Equipment		4400	10,814.60	16,515.00	52.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			57,241.02	238,095.00	316.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	956.49	4,000.00	318.2%
Dues and Memberships		5300	300.00	0.00	-100.0%
Insurance		5400-5450	11,500.00	11,500.00	0.0%
Operations and Housekeeping Services		5500	5,085.46	16,000.00	214.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,750.26	3,800.00	1.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	482.75	37,500.00	7668.0%
Professional/Consulting Services and Operating Expenditures		5800	55,989.49	52,108.00	-6.9%
Communications		5900	8,637.78	7,100.00	-17.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,702.23	132,008.00	52.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	74,875.99	82,952.00	10.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			74,875.99	82,952.00	10.8%
TOTAL, EXPENDITURES			2,179,721.63	3,125,955.00	43.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	57,924.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	57,924.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	300,000.00	57,924.00	-80.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	57,924.00	-80.7%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANC NG SOURCES/USES (a - b + c - d + e)			(300,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	216,140.96	256,360.00	18.6%
3) Other State Revenue		8300-8599	1,439,249.29	1,668,758.00	15.9%
4) Other Local Revenue		8600-8799	324,464.77	1,478,914.00	355.8%
5) TOTAL, REVENUES			1,979,855.02	3,404,032.00	71.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,475,772.94	1,817,265.00	23.1%
2) Instruction - Related Services	2000-2999		119,799.97	130,114.00	8.6%
3) Pupil Services	3000-3999		436,431.65	1,002,020.00	129.6%
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		74,875.99	82,952.00	10.8%
8) Plant Services	8000-8999		72,841.08	93,604.00	28.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,179,721.63	3,125,955.00	43.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(199,866.61)	278,077.00	-239.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	57,924.00	New
b) Transfers Out		7600-7629	300,000.00	57,924.00	-80.7%
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			(300,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(499,866.61)	278,077.00	-155.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,041,229.07	541,362.46	-48.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,041,229.07	541,362.46	-48.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,041,229.07	541,362.46	-48.0%
2) Ending Balance, June 30 (E + F1e)			541,362.46	819,439.46	51.4%
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	541,362.46	819,439.46	51.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
5058	Child Development: Coronavirus Response and Relief Supple	40,241.25	40,241.25
6105	Child Development: California State Preschool Program	0.30	0.30
6130	Child Development: Center-Based Reserve Account	252,013.18	252,013.18
9010	Other Restricted Local	249,107.73	527,184.73
Total, Restricted Balance		541,362.46	819,439.46

CAFETERIA SPECIAL REVENUE FUND

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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	5,882,570.18	4,603,000.00	-21.8%
3) Other State Revenue		8300-8599	317,714.06	300,000.00	-5.6%
4) Other Local Revenue		8600-8799	31,304.59	763,800.00	2339.9%
5) TOTAL, REVENUES			6,231,588.83	5,666,800.00	-9.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,034,349.97	2,323,000.00	14.2%
3) Employee Benefits		3000-3999	811,401.68	817,000.00	0.7%
4) Books and Supplies		4000-4999	2,169,875.82	2,406,080.00	10.9%
5) Services and Other Operating Expenditures		5000-5999	149,933.87	214,027.00	42.7%
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	258,278.07	235,020.00	-9.0%
9) TOTAL, EXPENDITURES			5,423,839.41	5,995,127.00	10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			807,749.42	(328,327.00)	-140.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			807,749.42	(328,327.00)	-140.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,555,147.98	6,362,897.40	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,555,147.98	6,362,897.40	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,555,147.98	6,362,897.40	14.5%
2) Ending Balance, June 30 (E + F1e)			6,362,897.40	6,034,570.40	-5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	89,866.07	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	6,273,031.33	6,034,570.40	-3.8%
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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,465,365.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,000.00		
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	933,008.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	89,866.07		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,493,239.69		
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	130,342.29		
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			130,342.29		
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)			6,362,897.40		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,882,570.18	4,603,000.00	-21.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,882,570.18	4,603,000.00	-21.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	317,714.06	300,000.00	-5.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			317,714.06	300,000.00	-5.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	708,200.00	New
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	26,078.92	50,600.00	94.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,225.67	5,000.00	-4.3%
TOTAL, OTHER LOCAL REVENUE			31,304.59	763,800.00	2339.9%
TOTAL, REVENUES			6,231,588.83	5,666,800.00	-9.1%

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	1,495,958.16	1,772,100.00	18.5%
Classified Supervisors' and Administrators' Salaries		2300	336,522.93	327,000.00	-2.8%
Clerical, Technical and Office Salaries		2400	201,868.88	223,900.00	10.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,034,349.97	2,323,000.00	14.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	311,516.82	311,900.00	0.1%
OASDI/Medicare/Alternative		3301-3302	154,105.83	178,100.00	15.6%
Health and Welfare Benefits		3401-3402	314,337.54	284,200.00	-9.6%
Unemployment Insurance		3501-3502	1,851.66	1,500.00	-19.0%
Workers' Compensation		3601-3602	20,350.52	31,200.00	53.3%
OPEB, Allocated		3701-3702	2,525.13	2,900.00	14.8%
OPEB, Active Employees		3751-3752	4,127.54	3,800.00	-7.9%
Other Employee Benefits		3901-3902	2,586.64	3,400.00	31.4%
TOTAL, EMPLOYEE BENEFITS			811,401.68	817,000.00	0.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	190,016.50	253,100.00	33.2%
Noncapitalized Equipment		4400	11,541.43	52,500.00	354.9%
Food		4700	1,968,317.89	2,100,480.00	6.7%
TOTAL, BOOKS AND SUPPLIES			2,169,875.82	2,406,080.00	10.9%

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	854.67	6,900.00	707.3%
Dues and Memberships		5300	1,206.70	1,200.00	-0.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	36,168.64	38,200.00	5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,076.32	42,900.00	94.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,205.19	(29,473.00)	-666.2%
Professional/Consulting Services and Operating Expenditures		5800	84,422.35	154,300.00	82.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			149,933.87	214,027.00	42.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	258,278.07	235,020.00	-9.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			258,278.07	235,020.00	-9.0%
TOTAL, EXPENDITURES			5,423,839.41	5,995,127.00	10.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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 FINANC NG SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,882,570.18	4,603,000.00	-21.8%
3) Other State Revenue		8300-8599	317,714.06	300,000.00	-5.6%
4) Other Local Revenue		8600-8799	31,304.59	763,800.00	2339.9%
5) TOTAL, REVENUES			6,231,588.83	5,666,800.00	-9.1%
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		5,129,392.70	5,721,907.00	11.6%
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		258,278.07	235,020.00	-9.0%
8) Plant Services	8000-8999		36,168.64	38,200.00	5.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,423,839.41	5,995,127.00	10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			807,749.42	(328,327.00)	-140.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			807,749.42	(328,327.00)	-140.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,555,147.98	6,362,897.40	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,555,147.98	6,362,897.40	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,555,147.98	6,362,897.40	14.5%
2) Ending Balance, June 30 (E + F1e)			6,362,897.40	6,034,570.40	-5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	89,866.07	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	6,273,031.33	6,034,570.40	-3.8%
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%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	5,483,534.43	5,036,973.50
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	789,496.90	997,596.90
Total, Restricted Balance		6,273,031.33	6,034,570.40

SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS

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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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,900,000.00	4,970,462.00	1.4%
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			4,900,000.00	4,970,462.00	1.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,900,000.00	4,970,462.00	1.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	4,900,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	4,900,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	4,900,000.00	New
2) Ending Balance, June 30 (E + F1e)			4,900,000.00	9,870,462.00	101.4%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,900,000.00	9,870,462.00	101.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,900,000.00		
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			4,900,000.00		
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			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,900,000.00		

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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	4,900,000.00	4,970,462.00	1.4%
(a) TOTAL, INTERFUND TRANSFERS IN			4,900,000.00	4,970,462.00	1.4%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANC NG SOURCES/USES (a - b + c - d + e)			4,900,000.00	4,970,462.00	1.4%

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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,900,000.00	4,970,462.00	1.4%
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			4,900,000.00	4,970,462.00	1.4%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,900,000.00	4,970,462.00	1.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	4,900,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	4,900,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	4,900,000.00	New
2) Ending Balance, June 30 (E + F1e)			4,900,000.00	9,870,462.00	101.4%
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	4,900,000.00	9,870,462.00	101.4%
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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BUILDING FUND

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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	73,269.50	30,000.00	-59.1%
5) TOTAL, REVENUES			73,269.50	30,000.00	-59.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,646.44	12,636.00	-0.1%
3) Employee Benefits		3000-3999	5,939.29	6,797.00	14.4%
4) Books and Supplies		4000-4999	377.13	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	137,727.89	1,301,050.00	844.7%
6) Capital Outlay		6000-6999	717,572.75	3,800,000.00	429.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	450,097.59	467,551.00	3.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,324,361.09	5,588,034.00	321.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,251,091.59)	(5,558,034.00)	344.3%
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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,251,091.59)	(5,558,034.00)	344.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,865,837.94	12,614,746.35	-9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,865,837.94	12,614,746.35	-9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,865,837.94	12,614,746.35	-9.0%
2) Ending Balance, June 30 (E + F1e)			12,614,746.35	7,056,712.35	-44.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	-100.0%
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	12,614,746.35	7,056,712.35	-44.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,719,376.81		
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	27,707.22		
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			12,747,084.03		
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	132,337.68		
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			132,337.68		
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)			12,614,746.35		

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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	73,269.50	30,000.00	-59.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			73,269.50	30,000.00	-59.1%
TOTAL, REVENUES			73,269.50	30,000.00	-59.1%

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	12,646.44	12,636.00	-0.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALAR ES			12,646.44	12,636.00	-0.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,617.74	2,906.00	11.0%
OASDI/Medicare/Alternative		3301-3302	964.75	966.00	0.1%
Health and Welfare Benefits		3401-3402	2,168.78	2,668.00	23.0%
Unemployment Insurance		3501-3502	6.34	155.00	2344.8%
Workers' Compensation		3601-3602	126.36	47.00	-62.8%
OPEB, Allocated		3701-3702	25.32	30.00	18.5%
OPEB, Active Employees		3751-3752	30.00	25.00	-16.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,939.29	6,797.00	14.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	377.13	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			377.13	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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	137,727.89	1,301,050.00	844.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			137,727.89	1,301,050.00	844.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	24,535.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	693,136.98	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	(99.23)	3,800,000.00	-3829587.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			717,572.75	3,800,000.00	429.6%
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	13,755.59	9,392.00	-31.7%
Other Debt Service - Principal		7439	436,342.00	458,159.00	5.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			450,097.59	467,551.00	3.9%
TOTAL, EXPENDITURES			1,324,361.09	5,588,034.00	321.9%

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%

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%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	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	73,269.50	30,000.00	-59.1%
5) TOTAL, REVENUES			73,269.50	30,000.00	-59.1%
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		874,263.50	5,120,483.00	485.7%
9) Other Outgo	9000-9999	Except 7600-7699	450,097.59	467,551.00	3.9%
10) TOTAL, EXPENDITURES			1,324,361.09	5,588,034.00	321.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,251,091.59)	(5,558,034.00)	344.3%
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%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,251,091.59)	(5,558,034.00)	344.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,865,837.94	12,614,746.35	-9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,865,837.94	12,614,746.35	-9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,865,837.94	12,614,746.35	-9.0%
2) Ending Balance, June 30 (E + F1e)			12,614,746.35	7,056,712.35	-44.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	20,000.00	0.00	-100.0%
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	12,594,746.35	7,056,712.35	-44.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

CAPITAL FACILITIES FUND

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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	342,033.88	308,000.00	-10.0%
5) TOTAL, REVENUES			342,033.88	308,000.00	-10.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,721.74	0.00	-100.0%
3) Employee Benefits		3000-3999	3,278.19	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	49,465.00	123,000.00	148.7%
6) Capital Outlay		6000-6999	0.00	410,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			59,464.93	533,000.00	796.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			282,568.95	(225,000.00)	-179.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			282,568.95	(225,000.00)	-179.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,345,836.55	1,628,405.50	21.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,345,836.55	1,628,405.50	21.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,345,836.55	1,628,405.50	21.0%
2) Ending Balance, June 30 (E + F1e)			1,628,405.50	1,403,405.50	-13.8%
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	1,628,405.50	1,403,405.50	-13.8%
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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,631,091.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,519.03		
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			1,634,610.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,205.00		
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			6,205.00		
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)			1,628,405.50		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,702.73	8,000.00	-8.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	333,331.15	300,000.00	-10.0%
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			342,033.88	308,000.00	-10.0%
TOTAL, REVENUES			342,033.88	308,000.00	-10.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,721.74	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALAR ES			6,721.74	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,391.40	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	514.22	0.00	-100.0%
Health and Welfare Benefits		3401-3402	1,288.55	0.00	-100.0%
Unemployment Insurance		3501-3502	3.36	0.00	-100.0%
Workers' Compensation		3601-3602	67.22	0.00	-100.0%
OPEB, Allocated		3701-3702	13.44	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			3,278.19	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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	49,465.00	123,000.00	148.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,465.00	123,000.00	148.7%
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	410,000.00	New
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	410,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			59,464.93	533,000.00	796.3%

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%

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	342,033.88	308,000.00	-10.0%
5) TOTAL, REVENUES			342,033.88	308,000.00	-10.0%
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		13,199.93	0.00	-100.0%
8) Plant Services	8000-8999		46,265.00	533,000.00	1052.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			59,464.93	533,000.00	796.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			282,568.95	(225,000.00)	-179.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			282,568.95	(225,000.00)	-179.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,345,836.55	1,628,405.50	21.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,345,836.55	1,628,405.50	21.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,345,836.55	1,628,405.50	21.0%
2) Ending Balance, June 30 (E + F1e)			1,628,405.50	1,403,405.50	-13.8%
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	1,628,405.50	1,403,405.50	-13.8%
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%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
9010	Other Restricted Local	1,628,405.50	1,403,405.50
Total, Restricted Balance		1,628,405.50	1,403,405.50

SPECIAL RESERVE FUND for CAPITAL OUTLAY PROJECTS

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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	489,015.96	8,500.00	-98.3%
5) TOTAL, REVENUES			489,015.96	8,500.00	-98.3%
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	45,879.36	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	7,649.02	235,500.00	2978.8%
6) Capital Outlay		6000-6999	546,441.62	785,000.00	43.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	620,941.49	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,220,911.49	1,020,500.00	-16.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(731,895.53)	(1,012,000.00)	38.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	982,188.56	900,000.00	-8.4%
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			982,188.56	900,000.00	-8.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			250,293.03	(112,000.00)	-144.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,659,886.79	1,922,670.14	-27.7%
b) Audit Adjustments		9793	(987,509.68)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,672,377.11	1,922,670.14	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,672,377.11	1,922,670.14	15.0%
2) Ending Balance, June 30 (E + F1e)			1,922,670.14	1,810,670.14	-5.8%
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	1,922,670.14	1,922,670.14	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	(112,000.00)	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,571,729.09		
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	995,301.46		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	349,735.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,916,765.59		
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	6,585.77		
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			6,585.77		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	987,509.68		
2) TOTAL, DEFERRED INFLOWS			987,509.68		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,922,670.14		

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	0.00	0.00	0.0%
Interest		8660	9,015.96	8,500.00	-5.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	480,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			489,015.96	8,500.00	-98.3%
TOTAL, REVENUES			489,015.96	8,500.00	-98.3%

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 SALAR ES			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	42,730.72	0.00	-100.0%
Noncapitalized Equipment		4400	3,148.64	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			45,879.36	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	7,649.02	235,500.00	2978.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,649.02	235,500.00	2978.8%
CAPITAL OUTLAY					
Land		6100	546,441.62	785,000.00	43.7%
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			546,441.62	785,000.00	43.7%
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	142,319.04	0.00	-100.0%
Other Debt Service - Principal		7439	478,622.45	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			620,941.49	0.00	-100.0%
TOTAL, EXPENDITURES			1,220,911.49	1,020,500.00	-16.4%

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	982,188.56	900,000.00	-8.4%
(a) TOTAL, INTERFUND TRANSFERS IN			982,188.56	900,000.00	-8.4%
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%

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%
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)			982,188.56	900,000.00	-8.4%

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	489,015.96	8,500.00	-98.3%
5) TOTAL, REVENUES			489,015.96	8,500.00	-98.3%
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		599,970.00	1,020,500.00	70.1%
9) Other Outgo	9000-9999	Except 7600-7699	620,941.49	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,220,911.49	1,020,500.00	-16.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(731,895.53)	(1,012,000.00)	38.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	982,188.56	900,000.00	-8.4%
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			982,188.56	900,000.00	-8.4%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			250,293.03	(112,000.00)	-144.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,659,886.79	1,922,670.14	-27.7%
b) Audit Adjustments		9793	(987,509.68)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,672,377.11	1,922,670.14	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,672,377.11	1,922,670.14	15.0%
2) Ending Balance, June 30 (E + F1e)			1,922,670.14	1,810,670.14	-5.8%
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	1,922,670.14	1,922,670.14	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	(112,000.00)	New

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
9010	Other Restricted Local	1,922,670.14	1,922,670.14
Total, Restricted Balance		1,922,670.14	1,922,670.14

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BOND INTEREST and REDEMPTION FUND

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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	84,010.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	13,632,198.00	13,871,103.00	1.8%
5) TOTAL, REVENUES			13,716,208.00	13,871,103.00	1.1%
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	14,661,738.00	14,429,422.00	-1.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,661,738.00	14,429,422.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(945,530.00)	(558,319.00)	-41.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(945,530.00)	(558,319.00)	-41.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,739,662.00	8,794,132.00	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,739,662.00	8,794,132.00	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,739,662.00	8,794,132.00	-9.7%
2) Ending Balance, June 30 (E + F1e)			8,794,132.00	8,235,813.00	-6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,794,132.00	8,235,813.00	-6.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,794,132.00		
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			8,794,132.00		
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)			8,794,132.00		

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	84,010.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			84,010.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	12,497,313.00	13,418,314.00	7.4%
Unsecured Roll		8612	436,513.00	130,965.00	-70.0%
Prior Years' Taxes		8613	298,141.00	149,071.00	-50.0%
Supplemental Taxes		8614	320,604.00	160,302.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	40,624.00	0.00	-100.0%
Interest		8660	41,503.00	12,451.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	(2,500.00)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,632,198.00	13,871,103.00	1.8%
TOTAL, REVENUES			13,716,208.00	13,871,103.00	1.1%

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	6,283,653.00	6,071,976.00	-3.4%
Bond Interest and Other Service Charges		7434	8,378,085.00	8,357,446.00	-0.2%
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)			14,661,738.00	14,429,422.00	-1.6%
TOTAL, EXPENDITURES			14,661,738.00	14,429,422.00	-1.6%

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	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	84,010.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	13,632,198.00	13,871,103.00	1.8%
5) TOTAL, REVENUES			13,716,208.00	13,871,103.00	1.1%
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	14,661,738.00	14,429,422.00	-1.6%
10) TOTAL, EXPENDITURES			14,661,738.00	14,429,422.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(945,530.00)	(558,319.00)	-41.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(945,530.00)	(558,319.00)	-41.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,739,662.00	8,794,132.00	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,739,662.00	8,794,132.00	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,739,662.00	8,794,132.00	-9.7%
2) Ending Balance, June 30 (E + F1e)			8,794,132.00	8,235,813.00	-6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,794,132.00	8,235,813.00	-6.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

SELF-INSURANCE FUND

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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	19,639,637.71	20,414,792.00	3.9%
5) TOTAL, REVENUES			19,639,637.71	20,414,792.00	3.9%
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	680.28	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	19,014,479.25	20,419,850.00	7.4%
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			19,015,159.53	20,419,850.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			624,478.18	(5,058.00)	-100.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			624,478.18	(5,058.00)	-100.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,887,550.32	3,512,028.50	21.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,887,550.32	3,512,028.50	21.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,887,550.32	3,512,028.50	21.6%
2) Ending Net Position, June 30 (E + F1e)			3,512,028.50	3,506,970.50	-0.1%
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	3,512,028.50	3,506,970.50	-0.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,392,317.91		
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	96,304.23		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	547,677.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			10,036,299.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	6,524,271.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			6,524,271.08		
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)			3,512,028.50		

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	26,668.01	28,000.00	5.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	19,085,730.22	20,236,866.00	6.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	527,239.48	149,926.00	-71.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,639,637.71	20,414,792.00	3.9%
TOTAL, REVENUES			19,639,637.71	20,414,792.00	3.9%

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	680.28	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			680.28	0.00	-100.0%

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	19,013,729.25	20,388,350.00	7.2%
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	750.00	31,500.00	4100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			19,014,479.25	20,419,850.00	7.4%
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			19,015,159.53	20,419,850.00	7.4%

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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,639,637.71	20,414,792.00	3.9%
5) TOTAL, REVENUES			19,639,637.71	20,414,792.00	3.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		19,015,159.53	20,419,850.00	7.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			19,015,159.53	20,419,850.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			624,478.18	(5,058.00)	-100.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			624,478.18	(5,058.00)	-100.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,887,550.32	3,512,028.50	21.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,887,550.32	3,512,028.50	21.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,887,550.32	3,512,028.50	21.6%
2) Ending Net Position, June 30 (E + F1e)			3,512,028.50	3,506,970.50	-0.1%
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	3,512,028.50	3,506,970.50	-0.1%

SCHOOL DISTRICT CERTIFICATION

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	62.91%
	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.	\$0.00
	Adjusted Appropriations Limit	\$81,600,896.74
	Appropriations Subject to Limit	\$81,600,896.74
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	5.61%

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: Sep 07, 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:

Hoyt Yee
Name
Business Services Consultant
Title
562-940-1705
Telephone
yee_hoyt@lacoe.edu
E-mail Address

For School District:

Khristyne Tat
Name
Director, Fiscal Services
Title
626-974-7000
Telephone
ktat@c-vusd.org
E-mail Address

AVERAGE DAILY ATTENDANCE

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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)	11,185.08	11,185.08	11,185.08	10,786.86	10,786.86	11,185.08
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,185.08	11,185.08	11,185.08	10,786.86	10,786.86	11,185.08
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	37.12	37.12	37.12	37.00	37.00	37.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	37.12	37.12	37.12	37.00	37.00	37.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,222.20	11,222.20	11,222.20	10,823.86	10,823.86	11,222.08
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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SCHEDULE OF CAPITAL ASSETS

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	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	2,886,240.00	0.00	2,886,240.00	0.00	33,189.00	2,853,051.00
Work in Progress	12,513,676.00	(930,756.00)	11,582,920.00	1,744,346.00	3,769,170.00	9,558,096.00
Total capital assets not being depreciated	15,399,916.00	(930,756.00)	14,469,160.00	1,744,346.00	3,802,359.00	12,411,147.00
Capital assets being depreciated:						
Land Improvements	88,791,739.00	0.00	88,791,739.00	0.00	0.00	88,791,739.00
Buildings	188,736,140.00	6,312,699.00	195,048,839.00	3,171,026.00	0.00	198,219,865.00
Equipment	13,383,217.00	196,257.00	13,579,474.00	53,748.00	0.00	13,633,222.00
Total capital assets being depreciated	290,911,096.00	6,508,956.00	297,420,052.00	3,224,774.00	0.00	300,644,826.00
Accumulated Depreciation for:						
Land Improvements	(47,306,556.00)	(4,337,095.00)	(51,643,651.00)	(4,337,095.00)	0.00	(55,980,746.00)
Buildings	(76,777,256.00)	(7,590,216.00)	(84,367,472.00)	(7,727,768.00)	0.00	(92,095,240.00)
Equipment	(12,448,489.00)	(194,524.00)	(12,643,013.00)	(10,077,870.00)	0.00	(22,720,883.00)
Total accumulated depreciation	(136,532,301.00)	(12,121,835.00)	(148,654,136.00)	(22,142,733.00)	0.00	(170,796,869.00)
Total capital assets being depreciated, net	154,378,795.00	(5,612,879.00)	148,765,916.00	(18,917,959.00)	0.00	129,847,957.00
Governmental activity capital assets, net	169,778,711.00	(6,543,635.00)	163,235,076.00	(17,173,613.00)	3,802,359.00	142,259,104.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			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

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SCHEDULE FOR CATEGORICALS

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

FEDERAL PROGRAM NAME	Title I, Part A	ESSA School Improvement CSI	Special Education IDEA	IDEA Preschool Local Entitlement	IDEA Preschool	IDEA Mental Health	IDEA Preschool Staff Development
FEDERAL CATALOG NUMBER							
RESOURCE CODE	30100	31820	33100	33101	33150	3327	33450
REVENUE OBJECT	8290	8290	8181	8181	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	157,492.07	209,331.59	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	2,400,613.00	0.00	1,971,716.48	148,904.32	77,048.00	9,505.00	779.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,400,613.00	0.00	1,971,716.48	148,904.32	77,048.00	9,505.00	779.00
3. Required Matching Funds/Other	0.00	0.00	747,177.76	16,023.36	31,343.58	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	2,558,105.07	209,331.59	2,718,894.24	164,927.68	108,391.58	9,505.00	779.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	157,492.07	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	1,555,482.00	91,309.00	0.00	0.00	0.00	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	747,177.76	16,023.36	31,343.58	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	1,712,974.07	91,309.00	747,177.76	16,023.36	31,343.58	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,289,498.22	139,143.67	2,718,894.24	164,927.68	97,201.19	9,505.00	779.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	2,289,498.22	139,143.67	2,718,894.24	164,927.68	97,201.19	9,505.00	779.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(576,524.15)	(47,834.67)	(1,971,716.48)	(148,904.32)	(65,857.61)	(9,505.00)	(779.00)
a. Unearned Revenue	(576,524.15)	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	47,834.67	1,971,716.48	148,904.32	65,857.61	9,505.00	779.00
14. Unused Grant Award Calculation (line 4 minus line 9)	268,606.85	70,187.92	0.00	0.00	11,190.39	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	268,606.85	70,187.92	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,289,498.22	139,143.67	1,971,716.48	148,904.32	65,857.61	9,505.00	779.00

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

FEDERAL PROGRAM NAME	IDEA Early Intervention	IDEA Supporting Inclusive Practices	Carl D. Perkins Career & Tech Ed	Title II	Title III	Title IV	TOTAL
FEDERAL CATALOG NUMBER							
RESOURCE CODE	33850	33860	35500	40350	42030	41270	
REVENUE OBJECT	8182	8182	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	366,823.66
2. a. Current Year Award	278,502.00	18,000.00	84,845.00	355,206.00	118,550.00	176,956.00	5,640,624.80
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	278,502.00	18,000.00	84,845.00	355,206.00	118,550.00	176,956.00	5,640,624.80
3. Required Matching Funds/Other	97,553.18	0.00	0.00	0.00	0.00	0.00	892,097.88
4. Total Available Award (sum lines 1, 2d, & 3)	376,055.18	18,000.00	84,845.00	355,206.00	118,550.00	176,956.00	6,899,546.34
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	157,492.07
6. Cash Received in Current Year	0.00	0.00	66,853.52	95,622.46	39,282.91	54,516.89	1,903,066.78
7. Contributed Matching Funds	97,553.18	0.00	0.00	0.00	0.00	0.00	892,097.88
8. Total Available (sum lines 5, 6, & 7)	97,553.18	0.00	66,853.52	95,622.46	39,282.91	54,516.89	2,952,656.73
EXPENDITURES							
9. Donor-Authorized Expenditures	376,055.18	18,000.00	80,493.48	126,925.40	76,052.33	53,403.57	6,150,878.96
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	376,055.18	18,000.00	80,493.48	126,925.40	76,052.33	53,403.57	6,150,878.96
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(278,502.00)	(18,000.00)	(13,639.96)	(31,302.94)	(36,769.42)	1,113.32	(3,198,222.23)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	1,113.32	(575,410.83)
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	278,502.00	18,000.00	13,639.96	31,302.94	36,769.42	0.00	2,622,811.40
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	4,351.52	228,280.60	42,497.67	123,552.43	748,667.38
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	4,351.52	228,280.60	42,497.67	123,552.43	737,476.99
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	278,502.00	18,000.00	80,493.48	126,925.40	76,052.33	53,403.57	5,258,781.08

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

STATE PROGRAM NAME	ASES	CTEIG	Special Ed: Workability	TOTAL
RESOURCE CODE	6010	6387	6520	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover	0.00	283,510.46	0.00	283,510.46
2. a. Current Year Award	399,508.20	375,274.00	196,635.00	971,417.20
b. Other Adjustments	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	399,508.20	375,274.00	196,635.00	971,417.20
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	399,508.20	658,784.46	196,635.00	1,254,927.66
REVENUES				
5. Unearned Revenue Deferred from Prior Year	0.00	283,510.46	0.00	283,510.46
6. Cash Received in Current Year	359,557.38	453,845.47	0.00	813,402.85
7. Contributed Matching Funds	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	359,557.38	737,355.93	0.00	1,096,913.31
EXPENDITURES				
9. Donor-Authorized Expenditures	399,508.20	489,682.00	196,635.00	1,085,825.20
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	399,508.20	489,682.00	196,635.00	1,085,825.20
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(39,950.82)	247,673.93	(196,635.00)	11,088.11
a. Unearned Revenue	0.00	247,673.93	0.00	247,673.93
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	39,950.82	0.00	196,635.00	236,585.82
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	169,102.46	0.00	169,102.46
15. If Carryover is allowed, enter line 14 amount here	0.00	169,102.46	0.00	169,102.46
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	399,508.20	489,682.00	196,635.00	1,085,825.20

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

FEDERAL PROGRAM NAME	Medi-Cal Billing	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	56400	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	625,819.33	625,819.33
2. a. Current Year Award	325,927.38	325,927.38
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	325,927.38	325,927.38
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	951,746.71	951,746.71
REVENUES		
5. Cash Received in Current Year	325,927.38	325,927.38
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	325,927.38	325,927.38
EXPENDITURES		
10. Donor-Authorized Expenditures	239,108.05	239,108.05
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	239,108.05	239,108.05
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	712,638.66	712,638.66

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

STATE PROGRAM NAME	Unrestricted Lottery	Restricted Lottery	Special Education AB602	TOTAL
RESOURCE CODE	11000	63000	65000	
REVENUE OBJECT				
LOCAL DESCRIPTION (if any)	8560	8560	8311/8710	
AWARD				
1. Prior Year Restricted Ending Balance	0.00	287,503.04	0.00	287,503.04
2. a. Current Year Award	1,968,267.81	866,323.89	11,958,625.22	14,793,216.92
b. Other Adjustments	(35,650.97)	(36,770.17)	0.00	(72,421.14)
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,932,616.84	829,553.72	11,958,625.22	14,720,795.78
3. Required Matching Funds/Other	0.00	0.00	11,168,773.29	11,168,773.29
4. Total Available Award (sum lines 1, 2c, & 3)	1,932,616.84	1,117,056.76	23,127,398.51	26,177,072.11
REVENUES				
5. Cash Received in Current Year	1,555,288.24	433,533.92	8,853,602.21	10,842,424.37
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	377,328.60	396,019.80	3,105,023.01	3,878,371.41
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	377,328.60	396,019.80	3,105,023.01	3,878,371.41
8. Contributed Matching Funds	0.00	0.00	11,168,773.29	11,168,773.29
9. Total Available (sum lines 5, 7c, & 8)	1,932,616.84	829,553.72	23,127,398.51	25,889,569.07
EXPENDITURES				
10. Donor-Authorized Expenditures	1,932,616.84	66,176.79	23,127,398.51	25,126,192.14
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	1,932,616.84	66,176.79	23,127,398.51	25,126,192.14
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	1,050,879.97	0.00	1,050,879.97

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CLASSROOM EXPENSE FORMULA

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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	65,710,142.03	301	0.00	303	65,710,142.03	305	1,407,273.25		307	64,302,868.78	309
2000 - Classified Salaries	21,438,147.34	311	50,690.68	313	21,387,456.66	315	1,037,071.00		317	20,350,385.66	319
3000 - Employee Benefits	40,078,340.94	321	172,414.83	323	39,905,926.11	325	1,112,216.11		327	38,793,710.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,996,138.47	331	0.00	333	5,996,138.47	335	283,022.20		337	5,713,116.27	339
5000 - Services. . . & 7300 - Indirect Costs	13,784,829.32	341	0.00	343	13,784,829.32	345	2,196,558.34		347	11,588,270.98	349
TOTAL					146,784,492.59	365	TOTAL			140,748,351.69	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).			16,759.98
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			88,537,827.87
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.			62.91%
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	62.91%
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).	140,748,351.69
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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SCHEDULE OF LONG-TERM LIABILITIES

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	215,848,006.00	4,921,640.00	220,769,646.00	1,104,164.00	7,870,000.00	214,003,810.00	13,614,550.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	
Certificates of Participation Payable		0.00	0.00	0.00	0.00	0.00	
Capital Leases Payable		5,604,351.00	5,604,351.00	0.00	3,674,714.90	1,929,636.10	
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	
Other General Long-Term Debt	6,259,793.00	(4,759,734.00)	1,500,059.00	0.00	480,842.00	1,019,217.00	458,159.00
Net Pension Liability	152,856,335.00	404,700.00	153,261,035.00	22,576,980.00	16,992,243.00	158,845,772.00	
Total/Net OPEB Liability	11,676,401.00	2,253,895.00	13,930,296.00	0.00	319,170.00	13,611,126.00	
Compensated Absences Payable	1,705,219.00	269,781.00	1,975,000.00	235,458.00	0.00	2,210,458.00	
Governmental activities long-term liabilities	388,345,754.00	8,694,633.00	397,040,387.00	23,916,602.00	29,336,969.90	391,620,019.10	14,072,709.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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EVERY STUDENT SUCCEEDS ACT MAINTENANCE OF EFFORT

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Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	161,891,493.31
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	17,820,683.07
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	53,748.04
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	3,213,066.46
4. Other Transfers Out	All	9200	7200-7299	2,176,452.81
5. Interfund Transfers Out	All	9300	7600-7629	5,882,188.56
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,733,530.19
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				15,058,986.06
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	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				129,011,824.18

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)		11,222.20
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,496.13
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.)	141,925,984.92	12,647.92
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)	141,925,984.92	12,647.92
B. Required effort (Line A.2 times 90%)	127,733,386.43	11,383.13
C. Current year expenditures (Line I.E and Line II.B)	129,011,824.18	11,496.13
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%

SCHOOL DISTRICT APPROPRIATIONS LIMIT CALCULATIONS

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	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)	78,666,631.39		78,666,631.39			81,600,896.74
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	11,221.65		11,221.65			11,222.20
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)	11,222.20		11,222.20	10,823.86		10,823.86
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)			11,222.20			10,823.86
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)	66,203.66		66,203.66	66,204.00		66,204.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	31.54		31.54	32.00		32.00
4. Secured Roll Taxes (Object 8041)	13,728,116.66		13,728,116.66	13,589,806.00		13,589,806.00
5. Unsecured Roll Taxes (Object 8042)	221,415.24		221,415.24	221,415.00		221,415.00
6. Prior Years' Taxes (Object 8043)	376,964.47		376,964.47	408,049.00		408,049.00
7. Supplemental Taxes (Object 8044)	659,151.01		659,151.01	629,835.00		629,835.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	10,850,277.14		10,850,277.14	9,969,002.00		9,969,002.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	22,332.10		22,332.10	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	4,527,231.20		4,527,231.20	3,415,004.00		3,415,004.00
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)	30,451,723.02	0.00	30,451,723.02	28,299,347.00	0.00	28,299,347.00
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)	30,451,723.02	0.00	30,451,723.02	28,299,347.00	0.00	28,299,347.00

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,322,956.35			1,395,470.95
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)			1,322,956.35			1,395,470.95
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	90,694,279.00		90,694,279.00	98,423,724.00		98,423,724.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	6,305.98		6,305.98	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	90,700,584.98	0.00	90,700,584.98	98,423,724.00	0.00	98,423,724.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	174,124,598.75		174,124,598.75	168,042,552.00		168,042,552.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	178,011.96		178,011.96	370,000.00		370,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2020-21 Actual			2021-22 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			78,666,631.39			81,600,896.74
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			0.9645
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			81,600,896.74			83,213,807.82
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			30,451,723.02			28,299,347.00
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)			1,346,664.00			1,298,863.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			52,472,130.07			56,309,931.77
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			52,472,130.07			56,309,931.77
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])			84,861.90			186,705.77
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			30,536,584.92			28,486,052.77
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)			52,387,268.17			56,123,226.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			30,536,584.92			
b. State Subventions (Line D8)			52,387,268.17			
c. Less: Excluded Appropriations (Line C23)			1,322,956.35			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			81,600,896.74			

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INDIRECT COST RATE WORKSHEET

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Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,366,079.12
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - 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.

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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) 121,703,482.75

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) 4.41%

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)	6,038,539.17
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,718,444.82
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	49,738.25
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)	611,913.48
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)	8,418,635.72
9. Carry-Forward Adjustment (Part IV, Line F)	(161,516.46)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,257,119.26

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	95,786,660.05
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	14,620,257.23
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	9,047,120.66
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	899,097.10
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)	2,322,491.56
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)	958,838.40
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)	13,263,675.54
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)	534,402.54
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,356,645.29
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,104,845.64
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,197,243.45
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)	147,091,277.46

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) 5.72%

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) 5.61%

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>8,418,635.72</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,093,206.16)</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 (5.09%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.09%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.09%) times Part III, Line B19); zero if positive	<u>(161,516.46)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(161,516.46)</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>5.61%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-80,758.23) is applied to the current year calculation and the remainder (\$-80,758.23) is deferred to one or more future years:	<u>5.67%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-53,838.82) is applied to the current year calculation and the remainder (\$-107,677.64) is deferred to one or more future years:	<u>5.69%</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>(161,516.46)</u>

Approved indirect cost rate: 5.09%
Highest rate used in any program: 5.09%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,181,157.12	111,020.89	5.09%
01	3182	132,404.30	6,739.37	5.09%
01	3210	1,647,319.43	40,572.21	2.46%
01	3212	100,184.75	5,099.40	5.09%
01	3215	628,070.33	31,968.77	5.09%
01	3312	11,285.95	574.45	5.09%
01	3318	349.05	17.76	5.09%
01	3345	741.81	37.19	5.01%
01	3386	17,149.73	850.27	4.96%
01	3550	76,660.46	3,833.02	5.00%
01	4035	120,777.81	6,147.59	5.09%
01	4127	50,816.99	2,586.58	5.09%
01	4203	74,561.11	1,491.22	2.00%
01	6010	380,489.25	19,018.95	5.00%
01	6387	444,972.90	22,649.12	5.09%
01	6388	370,260.98	14,810.43	4.00%
01	6520	190,918.00	9,717.00	5.09%
01	6546	605,178.30	30,803.58	5.09%
01	8150	3,557,642.65	181,084.00	5.09%
11	6391	3,945,004.40	197,250.22	5.00%
12	5025	148,379.21	7,552.50	5.09%
12	6105	1,322,657.49	67,323.49	5.09%
13	5310	3,884,054.24	194,202.71	5.00%
13	5320	1,281,507.10	64,075.36	5.00%

LOTTERY REPORT

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		287,503.04	287,503.04
2. State Lottery Revenue	8560	1,932,616.84		829,553.72	2,762,170.56
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)		1,932,616.84	0.00	1,117,056.76	3,049,673.60
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,383,539.97			1,383,539.97
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	549,076.87			549,076.87
4. Books and Supplies	4000-4999	0.00		66,176.79	66,176.79
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,932,616.84	0.00	66,176.79	1,998,793.63
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,050,879.97	1,050,879.97
D. COMMENTS:					

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

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

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PROGRAM COST REPORT

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	29,579.17	0.00	29,579.17	2,409.33		31,988.50			
1110	Regular Education, K–12	84,436,913.97	13,896,401.63	98,333,315.60	8,009,609.85		106,342,925.45			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	1,090,251.51	247,357.16	1,337,608.67	108,953.14		1,446,561.81			
3300	Independent Study Centers	148,954.85	30,919.64	179,874.49	14,651.44		194,525.93			
3400	Opportunity Schools	136,606.07	29,246.85	165,852.92	13,509.33		179,362.25			
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	2,448,754.82	431,202.21	2,879,957.03	234,583.08		3,114,540.11			
4110	Regular Education, Adult	53,643.03	0.00	53,643.03	4,369.42		58,012.45			
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	15,677.18	0.00	15,677.18	1,276.96		16,954.14			
4760	Bilingual	148,388.29	0.00	148,388.29	12,086.77		160,475.06			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	28,477,135.58	3,575,698.92	32,052,834.50	2,610,821.14		34,663,655.64			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
Other Goals										
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	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					66,048.48	66,048.48			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					367.44	367.44			
----	Other Outgo					14,830,147.17	14,830,147.17			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						341,454.33	341,454.33	974,878.84	1,316,333.17
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(530,404.28)	(530,404.28)
----	Total General Fund and Charter Schools Funds Expenditures	116,985,904.47	18,552,280.74	135,538,185.21	11,456,745.02	14,896,563.09	161,891,493.32			

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	26,398.28	1,008.19	0.00	858.00	0.00	0.00	0.00			1,314.70	0.00	29,579.17
1110	Regular Education, K-12	71,917,811.99	329,254.87	372,251.40	8,617,408.03	2,484,676.90	0.00	0.00			715,510.78	0.00	84,436,913.97
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	1,088,681.47	0.00	0.00	300.10	1,220.11	0.00	0.00			49.83	0.00	1,090,251.51
3300	Independent Study Centers	148,954.85	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	148,954.85
3400	Opportunity Schools	136,606.07	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	136,606.07
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	2,233,188.15	34,977.66	0.00	180,589.01	0.00	0.00	0.00			0.00	0.00	2,448,754.82
4110	Regular Education, Adult	13,131.27	2,110.93	436.22	25,901.09	6,158.45	0.00	0.00			5,905.07	0.00	53,643.03
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	15,677.18	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	15,677.18
4760	Bilingual	105,284.24	0.00	0.00	43,104.05	0.00	0.00	0.00			0.00	0.00	148,388.29
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	21,630,349.14	1,850,535.16	0.00	763,884.64	2,788,499.80	1,251,404.98	0.00			192,461.86	0.00	28,477,135.58
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	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		97,316,082.64	2,217,886.81	372,687.62	9,632,044.92	5,280,555.26	1,251,404.98	0.00	0.00	0.00	915,242.24	0.00	116,985,904.47

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	3,623,296.94	9,766,581.75	506,522.94	13,896,401.63
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	66,912.23	180,444.93	0.00	247,357.16
3300	Independent Study Centers	8,364.02	22,555.62	0.00	30,919.64
3400	Opportunity Schools	6,691.23	22,555.62	0.00	29,246.85
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	115,423.59	315,778.62	0.00	431,202.21
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)	903,315.02	2,436,006.53	236,377.37	3,575,698.92
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	93,342.55	248,111.78	0.00	341,454.33
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		4,817,345.58	12,992,034.85	742,900.31	18,552,280.74

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

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)	899,097.10
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	49,738.25
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	8,361,030.73
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,677,283.22
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,987,149.30
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	116,985,904.47
2	Total Allocated Costs (from Form PCR, Column 2, Total)	18,552,280.74
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	135,538,185.21
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	4,356,645.29
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,104,845.64
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	5,165,561.34
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	11,627,052.27
D. Total Direct Charged and Allocated Costs (B3 + C5)		147,165,237.48
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		8.15%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	66,048.48				66,048.48
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			367.44		367.44
Other Outgo (Objects 1000-7999)				14,830,147.17	14,830,147.17
Total Other Costs	66,048.48	0.00	367.44	14,830,147.17	14,896,563.09

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PROGRAM COST REPORT ALLOCATION FACTORS

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	2,018,578.59	0.00	379,059.29	2,419,707.70	12,992,034.84	0.00	742,900.31
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	433.20		433.20	433.20	433.00		300.00
3100 Alternative Schools							
3200 Continuation Schools	8.00		8.00	8.00	8.00		
3300 Independent Study Centers	1.00		1.00	1.00	1.00		
3400 Opportunity Schools	0.80		0.80	0.80	1.00		
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	13.80		13.80	13.80	14.00		
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)	108.00		108.00	108.00	108.00		140.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	11.16		11.16	11.16	11.00		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	575.96	0.00	575.96	575.96	576.00	0.00	440.00

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SPECIAL EDUCATION REVENUE ALLOCATIONS

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Description	2020-21 Actual	2021-22 Budget	% Diff.
SELPA Name: East San Gabriel Valley (DX)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	54,732,915.00	62,454,587.00	14.11%
2. Local Special Education Property Taxes	4,684,285.00	4,684,285.00	0.00%
3. Applicable Excess ERAF	0.00	0.00	0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	59,417,200.00	67,138,872.00	13.00%
B. Program Specialist/Regionalized Services Apportionment	1,568,008.00	1,631,512.00	4.05%
C. Program Specialist/Regionalized Services for NSS Apportionment	0.00	0.00	0.00%
D. Low Incidence Apportionment	1,662,485.00	1,662,485.00	0.00%
E. Out of Home Care Apportionment	4,709,618.00	4,709,618.00	0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment	0.00	0.00	0.00%
G. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
Grand Total Apportionment, Taxes and Excess ERAF			
H. (Sum lines A.4 through G)	67,357,311.00	75,142,487.00	11.56%
I. Mental Health Apportionment	6,058,558.00	6,062,377.00	0.06%
J. Federal IDEA Local Assistance Grants - Preschool	0.00	0.00	0.00%
K. Federal IDEA - Section 619 Preschool	446,844.00	448,116.00	0.28%
L. Other Federal Discretionary Grants	20,086,232.00	20,000,416.00	-0.43%
M. Other Adjustments	107,905.00	179,000.00	65.89%
N. Total SELPA Revenues (Sum lines H through M)	94,056,850.00	101,832,396.00	8.27%

Description	2020-21 Actual	2021-22 Budget	% Diff.
II. ALLOCATION TO SELPA MEMBERS			
Covina-Valley Unified (DX00)	13,223,357.00	14,182,179.00	7.25%
Azusa Unified (DX01)	7,783,476.00	8,176,261.00	5.05%
Baldwin Park Unified (DX02)	12,612,536.00	13,661,601.00	8.32%
Bassett Unified (DX03)	3,190,711.00	3,424,794.00	7.34%
Bonita Unified (DX04)	10,564,416.00	11,286,630.00	6.84%
Charter Oak Unified (DX05)	4,585,382.00	4,945,504.00	7.85%
Claremont Unified (DX06)	6,517,238.00	7,138,266.00	9.53%
Glendora Unified (DX08)	7,317,344.00	7,728,997.00	5.63%
Walnut Valley Unified (DX10)	11,430,889.00	12,467,298.00	9.07%
West Covina Unified (DX11)	7,751,060.00	8,582,769.00	10.73%
Options for Youth-San Bernardino (DXA05)	787,244.00	870,639.00	10.59%
iQ Academy California-Los Angeles (DXA06)	698,389.00	801,715.00	14.79%
California Virtual Academy @ Los Angeles (DXA07)	3,329,532.00	3,850,099.00	15.63%
Opportunities for Learning - Baldwin Park (DXA1)	3,284,619.00	3,632,570.00	10.59%
San Jose Charter Academy (DXA3)	980,657.00	1,083,074.00	10.44%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	94,056,850.00	101,832,396.00	8.27%
Preparer Name: <u>Khrystyne Tat</u> Title: <u>Director, Fiscal Services</u> Phone: <u>626-974-7000</u>			

SPECIAL EDUCATION MAINTENANCE OF EFFORT

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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								1,622
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	36,348.43	204,762.77	247,590.68	245,436.92	1,215,589.99	9,740,073.03		11,689,801.82
2000-2999	Classified Salaries	300,000.85	204,561.77	0.00	65,603.08	266,773.57	4,967,462.43		5,804,401.70
3000-3999	Employee Benefits	168,987.96	180,442.42	112,175.24	152,064.18	619,937.56	6,743,333.51		7,976,940.87
4000-4999	Books and Supplies	8,868.88	46,061.33	0.00	5,400.33	4,836.09	83,231.48		148,398.11
5000-5999	Services and Other Operating Expenditures	235,929.38	176,255.61	0.00	247.50	12,130.00	2,433,030.59		2,857,593.08
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	750,135.50	812,083.90	359,765.92	468,752.01	2,119,267.21	23,967,131.04	0.00	28,477,135.58
7310	Transfers of Indirect Costs	11,159.48	0.00	0.00	0.00	37.19	30,803.58		42,000.25
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	3,575,698.96							3,575,698.96
	Total Indirect Costs and PCR Allocations	3,586,858.44	0.00	0.00	0.00	37.19	30,803.58	0.00	3,617,699.21
	TOTAL COSTS	4,336,993.94	812,083.90	359,765.92	468,752.01	2,119,304.40	23,997,934.62	0.00	32,094,834.79
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	30,057.12	0.00	0.00	152,971.82	64,237.27		247,266.21
2000-2999	Classified Salaries	0.00	20,356.82	0.00	16,462.28	150,172.85	1,959,698.83		2,146,690.78
3000-3999	Employee Benefits	0.00	15,682.78	0.00	1,450.94	74,101.27	711,735.38		802,970.37
4000-4999	Books and Supplies	0.00	6,542.63	0.00	0.00	741.81	389.75		7,674.19
5000-5999	Services and Other Operating Expenditures	0.00	16,350.00	0.00	0.00	11,635.00	0.00		27,985.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	88,989.35	0.00	17,913.22	389,622.75	2,736,061.23	0.00	3,232,586.55
7310	Transfers of Indirect Costs	1,442.48	0.00	0.00	0.00	37.19	0.00		1,479.67
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,442.48	0.00	0.00	0.00	37.19	0.00	0.00	1,479.67
	TOTAL BEFORE OBJECT 8980	1,442.48	88,989.35	0.00	17,913.22	389,659.94	2,736,061.23	0.00	3,234,066.22
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								806,771.91
	TOTAL COSTS								2,427,294.31

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	36,348.43	174,705.65	247,590.68	245,436.92	1,062,618.17	9,675,835.76		11,442,535.61
2000-2999	Classified Salaries	300,000.85	184,204.95	0.00	49,140.80	116,600.72	3,007,763.60		3,657,710.92
3000-3999	Employee Benefits	168,987.96	164,759.64	112,175.24	150,613.24	545,836.29	6,031,598.13		7,173,970.50
4000-4999	Books and Supplies	8,868.88	39,518.70	0.00	5,400.33	4,094.28	82,841.73		140,723.92
5000-5999	Services and Other Operating Expenditures	235,929.38	159,905.61	0.00	247.50	495.00	2,433,030.59		2,829,608.08
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	750,135.50	723,094.55	359,765.92	450,838.79	1,729,644.46	21,231,069.81	0.00	25,244,549.03
7310	Transfers of Indirect Costs	9,717.00	0.00	0.00	0.00	0.00	30,803.58		40,520.58
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	3,575,698.96							3,575,698.96
	Total Indirect Costs and PCR Allocations	3,585,415.96	0.00	0.00	0.00	0.00	30,803.58	0.00	3,616,219.54
	TOTAL BEFORE OBJECT 8980	4,335,551.46	723,094.55	359,765.92	450,838.79	1,729,644.46	21,261,873.39	0.00	28,860,768.57
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								806,771.91
	TOTAL COSTS								29,667,540.48
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	523,935.18		523,935.18
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	346,745.32		346,745.32
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,193.60		1,193.60
5000-5999	Services and Other Operating Expenditures	0.00	138.88	0.00	0.00	0.00	713,679.08		713,817.96
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	138.88	0.00	0.00	0.00	1,585,553.18	0.00	1,585,692.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	138.88	0.00	0.00	0.00	1,585,553.18	0.00	1,585,692.06
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								806,771.91
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)								11,266,326.47
	TOTAL COSTS								13,658,790.44

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

2019-20 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	32,351,438.71	15,804,571.27
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)	32,351,438.71	15,804,571.27
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	1,669.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2019-20 Unduplicated Pupil Count, Adjusted for 2020-21 MOE Calculation (Line C1 plus Line C2)	1,669.00	

SELPA: East San Gabriel Valley (DX)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: East San Gabriel Valley (DX)

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)

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

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

If (b) is less than (a).

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

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

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

SELPA: East San Gabriel Valley (DX)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2020-21	Actual Expenditures Comparison Year 2019-20	Difference (A - B)
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	32,094,834.79		
b. Less: Expenditures paid from federal sources	2,427,294.31		
c. Expenditures paid from state and local sources	29,667,540.48	29,558,300.98	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		29,558,300.98	
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	29,667,540.48	29,558,300.98	109,239.50

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 FY 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	32,094,834.79		
b. Less: Expenditures paid from federal sources	2,427,294.31		
c. Expenditures paid from state and local sources	29,667,540.48	29,558,300.98	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		29,558,300.98	
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	29,667,540.48	29,558,300.98	
d. Special education unduplicated pupil count	1,622	1,669	
e. Per capita state and local expenditures (A2c/A2d)	18,290.72	17,710.19	580.53

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

SELPA: East San Gabriel Valley (DX)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2020-21	Comparison Year FY 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	13,658,790.44	15,804,571.27	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		15,804,571.27	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,658,790.44	15,804,571.27	(2,145,780.83)

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 FY 2017-18	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	13,658,790.44	15,737,614.01	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		15,737,614.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,658,790.44	15,737,614.01	
b. Special education unduplicated pupil count	1,622	1,635	
c. Per capita local expenditures (B2a/B2b)	8,420.96	9,625.45	(1,204.49)

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.

Khrystyne Tat
Contact Name

676-974-7000
Telephone Number

Director, Fiscal Services
Title

ktat@c-vusd.org
Email Address

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SPECIAL EDUCATION MAINTENANCE OF EFFORT - BUDGET

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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								1,622
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	46,600.00	199,229.00	364,791.00	229,941.00	1,188,618.00	9,660,885.00		11,690,064.00
2000-2999	Classified Salaries	312,791.00	189,581.00	0.00	57,706.00	287,313.00	5,471,009.00		6,318,400.00
3000-3999	Employee Benefits	188,327.00	175,253.00	137,026.00	131,841.00	544,859.00	6,482,901.00		7,660,207.00
4000-4999	Books and Supplies	45,000.00	22,327.00	0.00	5,380.00	732.00	80,243.00		153,682.00
5000-5999	Services and Other Operating Expenditures	198,718.00	234,566.00	0.00	225.00	364,468.00	3,591,128.00		4,389,105.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	791,436.00	820,956.00	501,817.00	425,093.00	2,385,990.00	25,286,166.00	0.00	30,211,458.00
7310	Transfers of Indirect Costs	26,426.00	0.00	0.00	0.00	31.00	26,472.00		52,929.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	26,426.00	0.00	0.00	0.00	31.00	26,472.00	0.00	52,929.00
	TOTAL COSTS	817,862.00	820,956.00	501,817.00	425,093.00	2,386,021.00	25,312,638.00	0.00	30,264,387.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	46,600.00	177,831.00	364,791.00	229,941.00	1,036,765.00	9,548,056.00		11,403,984.00
2000-2999	Classified Salaries	312,791.00	170,623.00	0.00	40,528.00	123,541.00	3,298,609.00		3,946,092.00
3000-3999	Employee Benefits	188,327.00	157,625.00	137,026.00	130,139.00	462,726.00	5,619,773.00		6,695,616.00
4000-4999	Books and Supplies	45,000.00	21,800.00	0.00	5,380.00	0.00	62,243.00		134,423.00
5000-5999	Services and Other Operating Expenditures	198,718.00	218,277.00	0.00	225.00	645.00	3,591,128.00		4,008,993.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	791,436.00	746,156.00	501,817.00	406,213.00	1,623,677.00	22,119,809.00	0.00	26,189,108.00
7310	Transfers of Indirect Costs	7,899.00	0.00	0.00	0.00	0.00	26,472.00		34,371.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	7,899.00	0.00	0.00	0.00	0.00	26,472.00	0.00	34,371.00
	TOTAL BEFORE OBJECT 8980	799,335.00	746,156.00	501,817.00	406,213.00	1,623,677.00	22,146,281.00	0.00	26,223,479.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								1,264,061.00
	TOTAL COSTS								27,487,540.00

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	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	522,285.00		522,285.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	377,907.00		377,907.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,415,985.00		1,415,985.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	2,316,177.00	0.00	2,316,177.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	2,316,177.00	0.00	2,316,177.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								1,264,061.00
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)								13,242,374.00
	TOTAL COSTS								16,822,612.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,622
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	36,348.43	204,762.77	247,590.68	245,436.92	1,215,589.99	9,740,073.03		11,689,801.82
2000-2999	Classified Salaries	300,000.85	204,561.77	0.00	65,603.08	266,773.57	4,967,462.43		5,804,401.70
3000-3999	Employee Benefits	168,987.96	180,442.42	112,175.24	152,064.18	619,937.56	6,743,333.51		7,976,940.87
4000-4999	Books and Supplies	8,868.88	46,061.33	0.00	5,400.33	4,836.09	83,231.48		148,398.11
5000-5999	Services and Other Operating Expenditures	235,929.38	176,255.61	0.00	247.50	12,130.00	2,433,030.59		2,857,593.08
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	750,135.50	812,083.90	359,765.92	468,752.01	2,119,267.21	23,967,131.04	0.00	28,477,135.58
7310	Transfers of Indirect Costs	11,159.48	0.00	0.00	0.00	37.19	30,803.58		42,000.25
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)	3,575,698.96							3,575,698.96
	Total Indirect Costs	11,159.48	0.00	0.00	0.00	37.19	30,803.58	0.00	42,000.25
	TOTAL COSTS	761,294.98	812,083.90	359,765.92	468,752.01	2,119,304.40	23,997,934.62	0.00	28,519,135.83
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	30,057.12	0.00	0.00	152,971.82	64,237.27		247,266.21
2000-2999	Classified Salaries	0.00	20,356.82	0.00	16,462.28	150,172.85	1,959,698.83		2,146,690.78
3000-3999	Employee Benefits	0.00	15,682.78	0.00	1,450.94	74,101.27	711,735.38		802,970.37
4000-4999	Books and Supplies	0.00	6,542.63	0.00	0.00	741.81	389.75		7,674.19
5000-5999	Services and Other Operating Expenditures	0.00	16,350.00	0.00	0.00	11,635.00	0.00		27,985.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	88,989.35	0.00	17,913.22	389,622.75	2,736,061.23	0.00	3,232,586.55
7310	Transfers of Indirect Costs	1,442.48	0.00	0.00	0.00	37.19	0.00		1,479.67
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,442.48	0.00	0.00	0.00	37.19	0.00	0.00	1,479.67
	TOTAL BEFORE OBJECT 8980	1,442.48	88,989.35	0.00	17,913.22	389,659.94	2,736,061.23	0.00	3,234,066.22
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								806,771.91
	TOTAL COSTS								2,427,294.31

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	36,348.43	174,705.65	247,590.68	245,436.92	1,062,618.17	9,675,835.76		11,442,535.61
2000-2999	Classified Salaries	300,000.85	184,204.95	0.00	49,140.80	116,600.72	3,007,763.60		3,657,710.92
3000-3999	Employee Benefits	168,987.96	164,759.64	112,175.24	150,613.24	545,836.29	6,031,598.13		7,173,970.50
4000-4999	Books and Supplies	8,868.88	39,518.70	0.00	5,400.33	4,094.28	82,841.73		140,723.92
5000-5999	Services and Other Operating Expenditures	235,929.38	159,905.61	0.00	247.50	495.00	2,433,030.59		2,829,608.08
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	750,135.50	723,094.55	359,765.92	450,838.79	1,729,644.46	21,231,069.81	0.00	25,244,549.03
7310	Transfers of Indirect Costs	9,717.00	0.00	0.00	0.00	0.00	30,803.58		40,520.58
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)	3,575,698.96							3,575,698.96
	Total Indirect Costs	9,717.00	0.00	0.00	0.00	0.00	30,803.58	0.00	40,520.58
	TOTAL BEFORE OBJECT 8980	759,852.50	723,094.55	359,765.92	450,838.79	1,729,644.46	21,261,873.39	0.00	25,285,069.61
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								806,771.91
	TOTAL COSTS								26,091,841.52
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	523,935.18		523,935.18
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	346,745.32		346,745.32
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,193.60		1,193.60
5000-5999	Services and Other Operating Expenditures	0.00	138.88	0.00	0.00	0.00	713,679.08		713,817.96
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	138.88	0.00	0.00	0.00	1,585,553.18	0.00	1,585,692.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	138.88	0.00	0.00	0.00	1,585,553.18	0.00	1,585,692.06
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								806,771.91
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)								11,266,326.47
	TOTAL COSTS								13,658,790.44

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

SELPA: East San Gabriel Valley (DX)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: East San Gabriel Valley (DX)

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)	<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)

0.00 (d)

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

If (b) is less than (a).

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

_____ (e)

Available to set aside for EIS

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

0.00 (f)

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

SELPA: East San Gabriel Valley (DX)

SECTION 3

	Column A	Column B	Column C
	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	30,264,387.00		
b. Less: Expenditures paid from federal sources	2,776,847.00		
c. Expenditures paid from state and local sources	27,487,540.00	29,669,204.13	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		29,669,204.13	
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	27,487,540.00	29,669,204.13	(2,181,664.13)

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 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	30,264,387.00		
b. Less: Expenditures paid from federal sources	2,776,847.00		
c. Expenditures paid from state and local sources	27,487,540.00	29,669,204.13	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		29,669,204.13	
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	27,487,540.00	29,669,204.13	
d. Special education unduplicated pupil count	1622	1622	
e. Per capita state and local expenditures (A2c/A2d)	16,946.70	18,291.74	(1,345.04)

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

SELPA: East San Gabriel Valley (DX)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2021-22	Comparison Year 2017-18	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	16,822,612.00	15,804,571.27	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		15,804,571.27	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	16,822,612.00	15,804,571.27	1,018,040.73

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 2018-19	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	16,822,612.00	15,737,614.01	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		15,737,614.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	16,822,612.00	15,737,614.01	
b. Special education unduplicated pupil count	1,622	1,635	
c. Per capita local expenditures (B2a/B2b)	10,371.52	9,625.45	746.07

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.

Khristyne Tat
Contact Name

626-974-7000
Telephone Number

Director, Fiscal Services
Title

ktat@c-vusd.org
Email Address