

2020-21 Unaudited Actuals Financial Report



Business Services

September 14, 2021

Publication Information

Hemet Unified School District Office
1791 W. Acacia Avenue, Hemet, CA 92545
(951) 765-5100

This and other financial & budget documents of the Hemet Unified School District are posted on the web site:

www.hemetusd.org



TABLE OF CONTENTS

I. 2020-21 Unaudited Actuals

| | |
|---|----|
| A. Year in Review | 1 |
| B. Enrollment and Student Attendance..... | 3 |
| C. Combined General Fund | 4 |
| D. Charter School Fund | 9 |
| E. Other District Funds | 11 |

II. 2020-21 Unaudited Actuals –State SACS Forms

SACS Page

| | |
|--|-----------|
| District Certification - Form CA | SACS-1 |
| Data Submission Summary—Form CA | SACS-2 |
| Fund 01—67 Forms..... | SACS-3 |
| Supplemental Forms | SACS –141 |

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2020-21 Unaudited Actuals

The Year in Review

REVENUE

At the start of the 2020-21 year, combined general fund revenues were projected at \$284 million. By First Interim, revenue projections increased to \$334.7 million. Projected revenues in the Second Interim report continued to increase slightly to \$336.1 million. As we neared the end of the 2020-21 year, revenue projections reported in the district's Estimated Actuals report experienced another increase by \$34.6 million for a total of \$370.7 million. In the district's Unaudited Actuals Financial Report, final year end revenues for the combined general fund for the year ending June 30, 2021 are reported at \$338.1 million, a decrease of approximately \$32.5 million from June estimates. Throughout the year, the District revenues grew as a result of one-time funding in response to COVID-19. As the year came to a close one final change was made to how the District is accounting for revenue that has been received and not spent. In July after the June estimates the California Department of Education required Districts to recognize revenues received as unearned revenue therefore causing the decline in our year end closings.

EXPENSES

Year end expenditures for the combined general fund total \$303.7 million. Projected expenditures, like revenues, also fluctuated during the year. Revisions were made to expenditure budgets at First and Second Interim as better information became known and in response to COVID-19. While expenditure projections showed increases in the First and Second Interim reports, overall, year-end expenses were \$5.7 million less than what was originally anticipated in the district's adopted budget approved in June 2020.

In the Unaudited Actuals report, final combined general fund expenditures are reported at \$303.7 million, a drop of approximately 1.9% from expenditure levels anticipated in May. The year wide decline in expenditures overall are widely tied to COVID-19 and the uncertainty associated to re-opening schools after second interim.



ENDING FUND BALANCE

At the start of the 2020-21 year, the district anticipated the ending balance for the combined general fund would be about \$28.8 million based on a beginning balance of \$41.3 million. By the Estimated Actuals report presented in June, changes to revenue and expenditure projections throughout the year had brought the general fund's anticipated ending balance to \$104.9 million. After accounting for all 2020-21 expenditures and revenues, the final combined general fund ending balance for the year ending June 30, 2020 is now reported at \$77.9 million, a decrease of \$27 million from June estimates.

| | Adopted Budget | First Interim | Second Interim | Estimated Actuals | Unaudited Actuals |
|-----------------------------------|-------------------|----------------|----------------|----------------------|----------------------|
| Revenues | \$ 290,113,072 | \$ 340,549,827 | \$ 341,928,280 | \$ 373,629,080 | \$ 340,750,195 |
| Expenses/Uses | 302,632,883 | 326,953,280 | 327,140,073 | 310,833,612 | 304,958,007 |
| Change in Fund Balance | (12,519,811) | 13,596,547 | 14,788,207 | 62,795,468 | 35,792,188 |
| Beginning Fund Balance | 41,353,453 | 42,157,837 | 42,157,837 | 42,157,840 | 42,157,837 |
| Ending Fund Balance | \$ 28,833,642 | \$ 55,754,385 | \$ 56,946,045 | \$ 104,953,308 | \$ 77,950,025 |



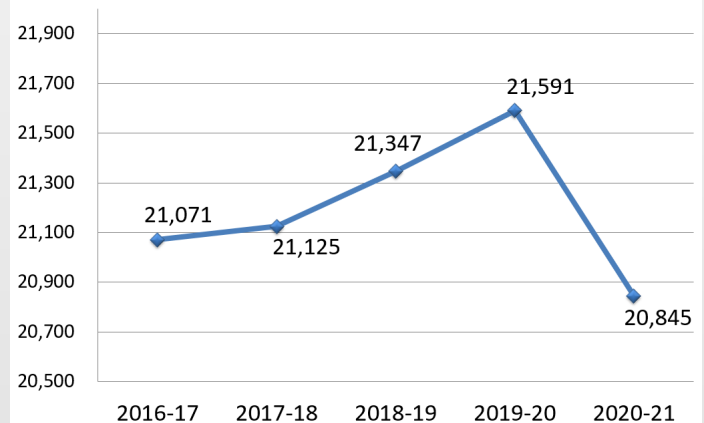
Enrollment and ADA

The majority of revenues coming into the general fund are based on student attendance, enrollment and the district's unduplicated pupil percentage (UPP). Current law allows districts to use prior year data to calculate ADA. The P-2 ADA for 2019-20 was 20,211.91. This is used as the basis for calculating its Local Control Funding Formula (LCFF) dollars along with another 32.02 ADA for district students in county programs. The district's P-2 ADA for the LCFF calculation was adjusted by attendance for those students that had previously attended the Baypoint Preparatory charter school that closed during the year. This increased ADA by 301.83. The district's UPP is 87.97% of the current projected enrollment.

Five Year and ADA History

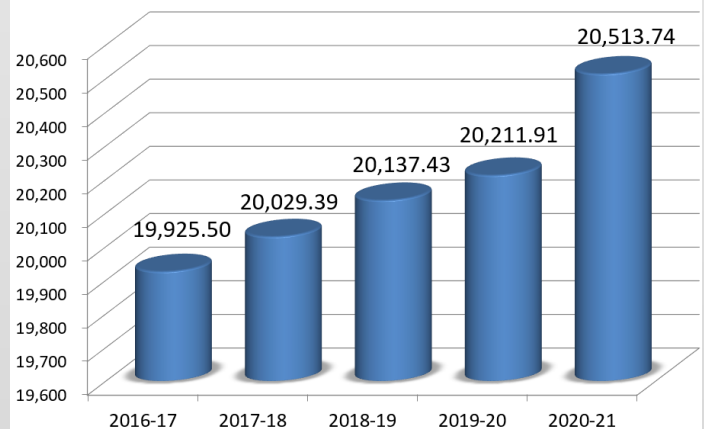
| Fiscal Year | October CalPADS Enrollment | Change |
|-------------|----------------------------|--------|
| 2016-17 | 21,071 | 0.96% |
| 2017-18 | 21,125 | 0.26% |
| 2018-19 | 21,347 | 1.05% |
| 2019-20 | 21,591 | 1.14% |
| 2020-21 | 20,845 | -3.46% |

Enrollment History



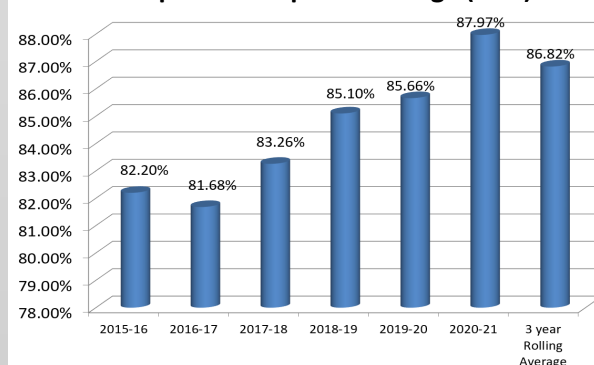
| Fiscal Year | P-2 ADA | Change |
|-------------|------------|--------|
| 2016-17 | 19,925.50 | 0.96% |
| 2017-18 | 20,029.39 | 0.52% |
| 2018-19 | 20,137.43 | 0.54% |
| 2019-20 | 20,211.91 | 0.37% |
| 2020-21 | 20,513.74* | 1.49% |

P-2 Average Daily Attendance



*Includes 301.83 ADA from Baypoint Charter

Unduplicated Pupil Percentage (UPP)



Combined General Fund

Changes from Estimated Actuals Report approved on June 15, 2021

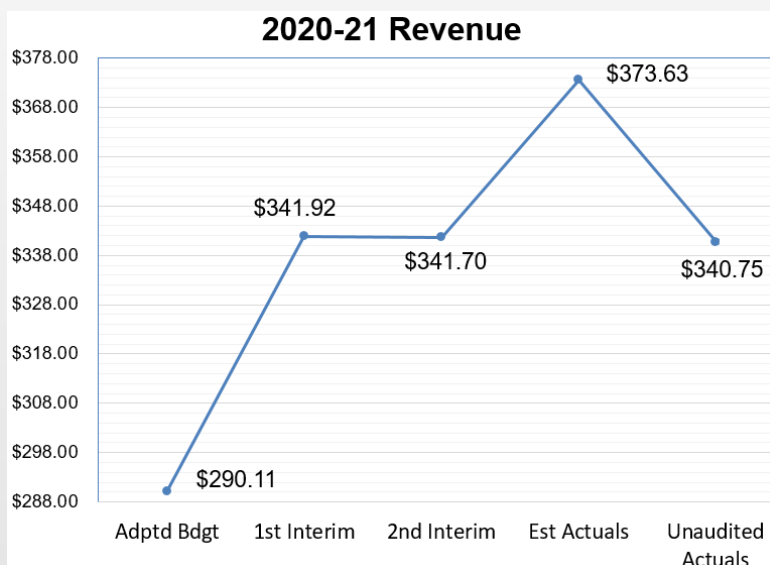
- Revenues and Other Sources/Transfers In: Decrease of \$32.58 million
- Expenses/Other Uses: Increase of \$5,776,878
- Ending Fund Balance: Decreased by \$27,003,283

Revenues

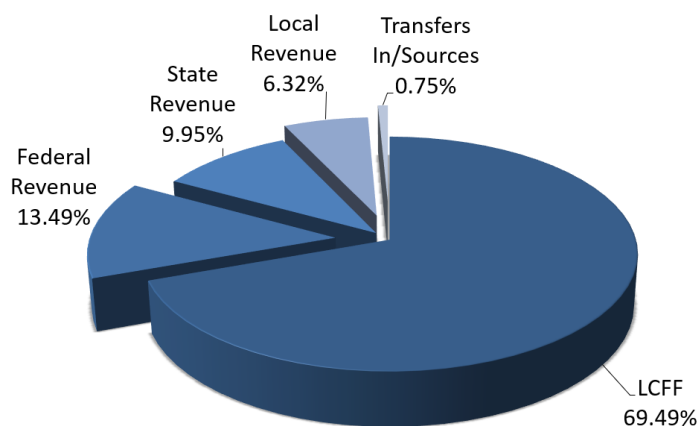
Hemet Unified School District's combined general fund revenues and transfers in from other funds totaled \$340.7 million for the year ending June 30, 2021. This was \$32.8 million less than was projected in the district's Estimated Actuals report presented to the Governing Board in June 2021 and is primarily due to Federal funding being reclassified from Ending Fund Balance to Unearned Revenue.

Local Control Funding Formula (LCFF)

The district earned \$236.8 million in LCFF revenues for the 2020-21 year. LCFF revenues made up 69.49% of all revenue received, earned or transferred into the district's general fund in 2020-21. Final LCFF revenues were \$2.7 million higher than the Estimated Actuals projections due to adjustments to ADA for the closure of Baypoint Prep charter. The final LCFF revenue number includes \$76.7 million in Prop 30 - Education Protection Act funding and \$38.6 million in local property taxes. The balance comes in the form of state aid. According to the final LCFF calculation for



2020-21 General Fund Revenues



2020-21, approximately \$58.3 million of the district's total LCFF revenues can be attributed to supplemental and concentration grants.

Federal Revenue

For the year ending June 30, 2021, district federal funding amounted to \$45.9 million or 13.49% of total general fund revenue and transfers in. Federal revenues were received for ESSER COVID Relief, Title I, Title II, and other Title programs as well as for special education, career technical education, afterschool programs, Headstart, MediCal Billing, FEMA and School-Based MediCal Administrative Activities (SMAA) reimbursements. Total federal revenues at year end were \$29.5 million less than June estimates. This was due to the ESSER Funding being reclassified from Ending Balance to Unearned Revenue.

| | |
|----------------------------|----------------|
| LCFF | \$ 236,787,132 |
| Federal | 45,968,629 |
| State | 33,919,971 |
| Local | 21,519,454 |
| Other Sources/Transfers In | 2,555,008 |



Other State Revenue

Other state revenues in the general fund totaled \$33.9 million for the 2020-21 year and contributed 9.95% of total revenue to the general fund. Other state revenues were down by \$8 million from June estimates. The decrease was due to grant funds received for COVID relief were reclassified from Ending Balance to Un-earned Revenue.

Local Revenue

Local revenues are both restricted and unrestricted. Unrestricted local revenue is received for e-rate discounts, print shop sales, donations, interest earnings, facilities use and other miscellaneous sources. Restricted local revenues are received for Special Education as pass-through funding from the Riverside SELPA, redevelopment funds and small grants from a variety of grantors. Local revenue receipts totaled \$21.5 million in 2020-21. This was \$2.2 million more than projected in June.

Expenditures

Expenditures in the general fund for the year ending June 30, 2021 totaled \$304.9 million. In total, combined general fund expenditures dropped by \$5.8 million from Estimated Actuals estimates.

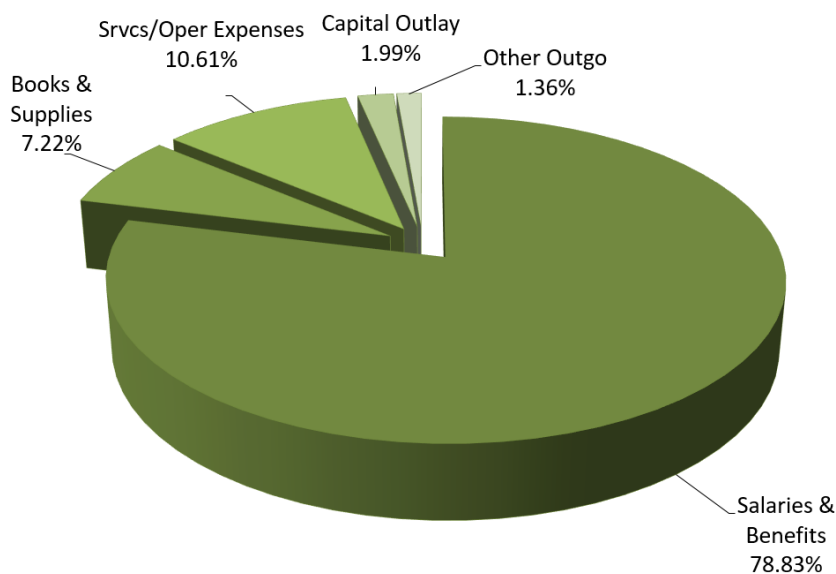
Salaries and Benefits

In 2020-21, salary and benefits made up a total of 78.67% of total general fund expenditures. This is 2.02% less than 2019-20 when salaries and benefits comprised 80.69% of total expenditures.

Certificated salaries totaled \$123.9 million, classified salaries were \$47.5 million and employee benefits amounted to \$68.5 million. Salary and benefits costs increased overall by \$2.9 million compared to 2019-20.

Books and Supplies, Services and Operating Expenses, and Capital Outlay

2020-21 General Fund Expenses



General fund costs for books and supplies are reported at \$21.9 million, a \$0.8 million dollar or 0.6% Increase from the prior year.

Services and operating expenses for the 2020-21 year amounted to \$32.3 million. Costs in this category are comprised of utilities, insurance, software and web application licenses, consultants, transfers of direct costs to or from other programs and funds, repairs, and travel. Actual expenses in this category were \$3.1 million less than were previously projected in the June Estimated Actuals report. Savings were spread across various areas including payments for students in non-public schools, insurance premiums, professional development, routine maintenance repairs, and contracts for services.

Expenditures in this category saw a

| | | | |
|-----------------------|---------------|---------------------|--------------|
| Certificated Salaries | \$123,902,334 | Classified Salaries | \$47,483,427 |
| Employee Benefits | \$68,516,538 | Books/Supplies | \$21,961,998 |
| Services/Oper Exp | \$32,274,121 | Capital Outlay | \$6,046,686 |
| Other Outgo | \$4,137,542 | Indirect Costs | (\$595,415) |



decrease of \$3.3 million from the prior year. Reductions were related lower utility costs, insurance premiums and student transportation charges due to school closures.

Capital Outlay

Capital Outlay expenditures during 2020-21 in the general fund totaled \$6.0 million.

Other Outgo/Indirect Costs

Included in the Other Outgo category are debt payments, tuition paid for Hemet USD students enrolled in county programs, and indirect costs. Expenses charged to this category totaled \$4.1 million and include \$2.8 million in debt payments. Debt payments are primarily for Certificates of Participations (COPs) issued in previous years for major construction projects included the Professional Development Service Center, Professional Development Academy and Maintenance facilities.

Indirect costs, a negative expense or credit to general fund expenses, in the Other Outgo/Indirect Costs category amounted to \$595,415 and reflect transfers of indirect costs from other district funds including Adult Education, Cafeteria, Child Development and Transportation Enterprise. Indirect charges cover expenses incurred by restricted programs for support services and activities such as utilities, technology, purchasing, payroll, accounting, and human resources. The indirect rate is calculated as a percentage of total expenses, excluding capital outlay and other outgo and is re-calculated annually as part of the year-end closing process. The rate for 2020-21 was 5.92%, and 9.18% for 2022-23. The calculation for determining the 2022-23 rate can be found on Form ICR in the SACS forms section of this report.

Other Financing Sources/Uses and Contributions

The Other Financing Sources/Uses category consists of transfers in or out of the general fund, contributions to restricted resources, and capital lease revenues. \$2.5 million was transferred into the general fund from other funds during the 2020-21 year. The majority of the funds transferred in were from the Transportation Enterprise fund to cover the costs of transporting Hemet USD students. Other transfers came from the Charter School Fund for special education services and from Fund 40 Reserve for Capital Outlay for capital equipment purchases.

In 2020-21 transfers out to other funds from the general fund totaled \$1.2 million of which \$1.1 million was transferred to Deferred Maintenance in Fund 14. A transfer out of \$77,975 was made to cover charges for Special Education that was charged to Fund 09 and a small transfer for Fund 12 Child Development Fund.

Contributions to restricted resources from the unrestricted general fund are also reported in the Other Financing Sources/Uses category of the district's financial reports. In 2020-21, \$34.8 million was transferred out of the unrestricted general fund as contributions to restricted programs, including Special Education and Routine Maintenance. This is an decrease of approximately \$2.4 million or 7.0% over the prior year contributions. Contributions are related to special education costs.



Fund Balance and Cash

Revenues minus expenditures plus other sources/uses results in a net increase of \$49.1 million to the combined general fund's ending balance for the year ending June 30, 2021. Restricted program balances were increased by \$11.2 million as one-time funds in response to COVID-19 funds were utilized in lieu of other restricted funds and unrestricted balances grew by \$26 million which can be attributed to unspent LCAP program balances and expenditures in response to COVID-19 being charged to the restricted program one-time monies received.

At the close of the 2020-21 budget year, the combined general fund ending balance is reported at \$77.9 million.

The ending balance for the unrestricted portion of the general fund is reported at \$63.3 million and the restricted general fund ending balance at \$14.6 million. The unrestricted general fund balance includes \$15.1 million as a reserve for economic uncertainty. This reserve is set by a Governing Board policy at 5% of combined general fund expenses and transfers out. The remaining \$48.1 million is assigned for various future uses including health insurance premiums, furniture and equipment, site donations and reserve for deficit spending in the out years.

| Components of Restricted General Fund Ending Balance | |
|---|----------------------|
| FEMA (5650) | \$ 235,311 |
| Lottery -Instructional Materials (6300) | 1,224,579 |
| Spec Ed (6500) | 585,337 |
| Spec Ed Mental Health Services (6546) | 415,342 |
| Classified School EE Block Grant (7311) | 40,602 |
| SB 117 COVID-19 LEA Response Funds (7388) | 351,946 |
| Expanded Learning Opportunities Grant (7425) | 6,558,613 |
| Expanded Learning Opportunities Grant: Paraprofessional Standards (7426) | 1,642,713 |
| Ongoing & Major Maintenance (8150) | 944,385 |
| Other Restricted Local (9010) | 2,611,889 |
| Total | \$ 14,610,716 |

| Unrestricted General Fund Ending Fund Balance Components & Reserves | |
|--|----------------------|
| 5% Reserve (per district fund balance policy) | \$ 15,186,362 |
| Reserve for Deficit Spending | 34,513,160 |
| H&W Holding Accounts | 525,586 |
| Furniture & Equipment | 294,483 |
| Site Donations | 790,994 |
| ROTC | 163,479 |
| Unclaimed Property | 114,700 |
| Stores & Revolving Cash | 1,423,055 |
| Other Assignments | 10,000,000 |
| Total | \$ 63,339,309 |

The restricted general fund ending balance is made up of unspent balances in both on-going and one-time grants that are listed in the table below.

The combined general fund ending balance as of June 30, 2020 was comprised of \$74.9 million in cash reserves held at the county treasury. Accounts receivable at year end totaled \$29.6 million and cash due from other district funds amounted to \$3.8 million. At year end, there was \$5.9 million in accounts payable and \$.842 million due to other funds. Unearned revenue or revenue that the district received but cannot be accounted for until it is spent according to the terms of the grant for which it was received reported at \$9.1 million on June 30, 2021.





Charter School Special Revenue Fund (09)

Hemet Unified School District operates the Western Center Academy (WCA) as a dependent charter school. WCA's program focuses on the integration of academics, hands-on and museum discovery learning and serves students in grades 6 through 12.

Expenses and revenues for Hemet Unified's charter school are reported separately in Fund 09, the Charter School Special Revenue Fund. Revenues are based on average daily attendance and other factors. Charter schools are funded under the LCFF funding model. Charter supplemental and concentration grants are based on the lower of their own percentage of students in the applicable subgroups or their sponsoring district's percentage.

Enrollment and ADA

Official CALPADS data for October 2020 shows WCA with an enrollment of 728 students. The number of students attending WCA grew by 16 over the prior year.

LCFF calculations for WCA are based on the charter school's prior year P-2 ADA along with its UPP. The P-2 ADA for Hemet USD's charter students was reported at 696.35. The UPP or percentage of low income, English learners, foster youth and homeless students attending Western Center was 45.22% which was below the 55% mark that would qualify a district or charter school to receive LCFF concentration funding.

Revenues and Other Sources

Charter revenues and other sources for 2020-21 totaled \$8.94 million. WCA received \$6.56 million from LCFF sources. Of the LCFF revenue, \$531,601 is attributed to the supplemental grant. Federal revenues were received in the amount of \$205,451 for COVID-19 response funding. WCA reported \$1.55 million in the other state revenue category. The charter school received state revenues for lottery, mandated cost block grant, special education and STRS on-behalf payments. Also included in the state revenue category was \$712,656 the school received for a Charter School Facility Grant that is awarded annually to cover a portion of its building lease costs.

The Western Center Academy received a total of \$540,093 in local revenue during the 2020-21 year. Local revenues were received for Special Education, donations, and interest earnings.

Expenditures and Other Uses

Total expenditures and other uses reported in Fund 09 for the 2020-21 year were \$8.46 million. Charter school salaries and benefits totaled \$5.23 million. Lease costs totaled \$1.6 million and included \$400 thousand in excess lease costs that is being paid for school facility expansion on the Western Science property.

Fund Balance and Cash

The fund balance in the Charter Special Revenue fund for the year ending June 30, 2021 was \$1.45 million and included \$66,418 in restricted program balances. The charter fund had a positive cash balance of \$2.3 million as of June 30, 2021.

Charter Local Control Accountability Plans

Like school districts, charters schools are required to develop local control accountability plans (LCAP) that address how they will provide increased and improved services to students that generate charter supplemental and concentration grant funding. Western Center's LCAP for 2020-21 was limited in nature due to the school's low UPP. Because the school receives only supplemental funding it cannot as easily provide school



wide solutions to address the needs of its low income, English learners or foster/homeless students. The WCA plan included continued expansion of AP classes, college course offerings, increased/improved access to technology in the classroom and expanded counseling and health services. The cost to implement WCA's plan in 2020-21 was approximately \$422,674.



Western Center Academy



Other District Funds

Special Revenue Funds

Special revenue funds are used to account for the proceeds from specific revenue sources that are restricted to the financing of particular activities. Hemet Unified maintains seven special revenue funds. Activity for Fund 09 Charter Special Revenue Fund was described in the previous section of this report. The district's other special revenue funds are listed below:

Adult Education Fund 11: is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. Hemet continues to be an active member of the MSJC Adult Education Consortium and receives pass-through block grant funding to operate local Adult Education programs. Other local revenue reported in Fund 11 comes from fees and interest earnings. Fund 11 reported a total of \$685,129 in expenses for the year ending June 30, 2021. Revenues amounted to \$782,838. There were no reserves in the ending balance of this fund.

Child Development Fund 12: is used to account separately for many of the federal, state, and local revenues the district receives to operate child development programs. Hemet Unified reports revenues and expenditures related to the State Pre-School program, Family Literacy and a reserve account in Fund 12. In 2020-21, Fund 12 expenses totaled \$2,815,473 and revenues were \$2,933,237. At year end, \$544,633 remained in a reserve for the Pre-School program. Because all programs accounted for in Fund 12 are paid on a reimbursable basis, temporary loans from the general fund and the district's self-insurance fund were necessary during the year to cover expenses until reimbursements were received. All loans were fully repaid as of June 30th.

Cafeteria Fund 13: is used to account for federal, state and local revenues to operate the nutrition services program which provides meals and snacks to district students. Hemet Unified School District participates in the National School Lunch Program (NSLP) and the Child and Adult Food Program, and as such, receives reimbursements for meals served to eligible needy students from both state and federal sources. In addition, fees for meals paid by students whose families do not qualify for free or reduced meals are collected. Total revenue and transfers in recorded in Fund 13 for 2020-21 was \$12,416,452 and expenses amounted to \$14,043,584. The Cafeteria Fund ending fund balance during 2020-21 is \$1,922,433 as of June 30, 2021.

Deferred Maintenance Fund 14: is used to report transactions related to the major repair or replacement of district property. Hemet USD allocated \$1,152,801 million for deferred maintenance in 2020-21. The fund also earned \$2,848 in interest and miscellaneous revenue. Deferred maintenance expenditures totaled \$1,568,733 as of June 30th. There was \$413,189 in the Fund 14 beginning balance at the start of the year. With revenues exceeding expenditures by \$413,083, the fund ended the year with \$105 in its ending balance. Deferred maintenance projects during the year included roofing, painting, paving, carpeting and turf replacements at various school sites. Fiscal year 2020-21 will be the final year this fund will be used. The District sought out guidance from our auditors and confirmed this fund is no longer needed. We can maintain these transactions within our General Fund, within Routine Restricted Maintenance.

Special Reserve for Other Post Employment Benefits Fund 20: is used to account for amounts the district has earmarked for the future cost of post-employment benefits but has not contributed irrevocably to a separate trust for its post-employment benefit plan. Amounts in this fund must be transferred back to the general fund for expenditure. This fund was opened by the district in 2012-13. The fund had a balance of \$4,761,458 at the beginning of the 2020-21 year. With interest earnings adding \$17,204 to the balance in this account and a transfer in of \$325,313, the year-end fund balance is \$5,103,976. The district's post employment benefits liability has been estimated at \$34.1 million based on a July 1, 2021 actuarial report. Because the district



does not maintain its OPEB reserve in an irrevocable trust, the funds set aside in Fund 20 do not count toward funding this liability.

Capital Projects Funds

Capital project funds are used to account for revenues and expenditures related to the acquisition and/or construction of all major governmental fixed assets. The district maintains four capital projects funds.

Building Fund 21 (General Obligation Bonds): is used to account separately for proceeds from the sale of Hemet Unified's voter approved bonds and expenditures from this fund are most commonly made for capital outlay. With the passage of Measure X in November 2018, \$27.5 million in bonds were issued in 2018-19 and those bond proceeds were deposited into Fund 21. Modernization and New Construction Projects continued at Idyllwild School, Little Lake Elementary School, and Winchester Elementary School. Work on these projects may continue through FY2021-22 and FY2021-22. Additional Maintenance Projects such as roofing projects and campus painting was also contracted for various sites.

Capital Facilities Fund 25: is used to account separately for monies received from developers and Capital Facilities Funds.

Developer Fees are collected on new development from individual homeowners, developers, commercials development and from large scale developers. Developer Fee revenues in this fund had dropped dramatically from their peak in 2004-05 when Hemet USD received \$12.6 million annually in Developer Fees. Developer Fees have been steadily increasing since FY2018-19. A total of \$11,131,005 was received for Developer Fees in 2020-21 and another \$60,382 was received in interest earnings. The funds are used to partly mitigate site acquisitions and construction related expenses to the District caused by development within the District and area of development.

In addition to developer fees and interest earnings reported in Fund 25, there is a balance \$12.2 million in a Capital Facilities Funds. These funds are from state apportionments where the district has paid expenses prior to receiving the state apportionment and/or Community Facilities Districts (CFD) Project Fund reimbursement.

Together all revenues reported in Fund 25 amounted to \$11.1 million for the year ending June 30, 2021. Expenses in this account totaled \$12.6 million. The fund ended the year with a balance of \$10.7 million.

State School Facilities Fund 35: is used to receive apportionments from the State School Facilities Fund for new school facility construction, modernization projects and facility hardship grants. Typical expenditures from this fund are for site acquisition, site improvements, buildings, furniture, and fixtures that will be capitalized as part of a construction project. The district did not receive any state apportionments and Fund 35 ended the year with a zero balance.

Special Reserve for Capital Outlay Fund 40: is used primarily to account for the accumulation of General Fund monies for capital outlay purposes. Principal revenues in this fund are derived from rental and lease income, interest, transfers in from other funds, and proceeds from the sale or lease-purchase of land and buildings. Fund 40 earned \$1,868 in interest in 2020-21. The funds in Fund 40 are dedicated for capital equipment purchases. The ending balance in Fund 40 as of June 30, 2021 was \$480,038.

Debt Service Funds

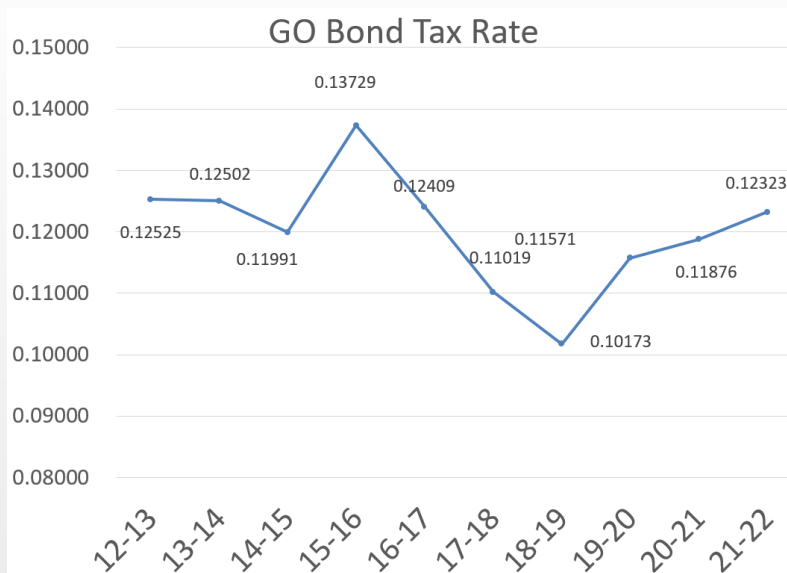
Debt service funds are established to account for the accumulation of resources for the repayment of long term debt. The district maintains one debt service fund.

Bond Interest and Redemption Fund 51: is used to account for the collection of tax receipts, premium payments and accrued interest from the sale of bonds. This fund was established by the district's Governing Board after the passage of Measure E in November 2002 and was utilized for the first time in the 2002-03 fis-



cal year. Bond repayments and tax collections related to all general obligation bond measures approved by voters are all processed through Fund 51.

All transactions within Fund 51 are managed solely by Riverside County Office of Education. Revenues are comprised of ad valorem taxes paid by property owners within Hemet Unified's jurisdiction and interest earnings. Tax receipts as a result of the bond measures and interest earnings reported in this fund for 2020-21 totaled \$15.4 million. Bond principal and interest payments were \$14.2 million. The balance in Fund 51 at the close of the 2020-21 fiscal year is \$19.9 million. The rate set for tax collections for 2020-21 was 0.11876 and will increase to 0.12323 for 2021-22.



Enterprise and Proprietary Funds

The district maintains one enterprise and two proprietary funds. Fund 63 - Other Enterprise Fund was opened for use in late March 2014 and is used to account for the business-like activities of the transportation department. Proprietary funds 67 and 68, are used to account for transactions in the workers compensation and other post employment benefits plans (OPEB) respectively. Fund 68 for OPEB, which was established in 2011-12, is now used to report the pay-as-you go OPEB costs separate from the worker's compensation plan. Fund 67 and 68 are reported together under Fund 67 in the state financial reporting forms.

Other Enterprise Fund 63: is used to account for any activity for which a fee is charged to external users for goods or services. An enterprise fund must be used to report any activity whose principal revenue sources meet any of the following criteria:

1. The LEA has issued debt backed solely by fees and charges from that activity.
2. There is a legal requirement that the cost of providing services, including capital costs such as depreciation or debt service, must be recovered through fees or charges.
3. The LEA's policy is to establish activity fees for charges designed to recover the cost of providing services, including capital costs such as depreciation and debt services.

An enterprise fund is accounted for on an accrual basis. Capital assets and long-term debt are recorded in this fund. All revenues and expenses are recorded, regardless of when they are received or paid. Depreciation of capital assets is also recorded in the enterprise fund.

Revenues for transportation contracts, interest earning and other miscellaneous receipts recorded in Fund 63 during 2020-21 totaled \$14.9 million. Expenses amounted to \$11.8 million and include a transfer of \$2 million back to the general fund to cover the cost of providing transportation services to Hemet USD students that exceeds the amount we receive from the state for student transportation. Expenses and revenues for transportation of Hemet USD's students are transferred out of Fund 63 and reported in the general fund as "Transfers of Direct Services" along with field trip and vehicle maintenance charges to other district sites and departments and result in a negative expenditure amount reported in the Services and Operating Expenses category on the Fund 63 financial reports.

Because Fund 63 reports transportation financial activities as a business type operation, it is required to include in its financial statements all related liabilities. As a result, included as liabilities for Fund 63 is \$21.3



million for its share of PERS pension liabilities, \$2.6 million for OPEB liabilities and another \$332,606 for unused vacation or compensated absences. Due to the large impact of the pension liabilities on the funds net position at year end, the full value of capital assets or net position cannot be accurately reported. The pension liabilities offset approximately \$26.1 million in Net Investment in Capital Assets and Restricted Net position in the funds financial statements.

After reporting all required liabilities, the fund showed an ending balance of \$400,885. The fund had \$13.3 million in cash at the close of the fiscal year and another \$2.3 million in accounts receivable.

Self Insurance Fund 67: is used to separate monies received for self-insurance activities from the district's other operating funds. The district is self insured for worker's compensation and self-funds it's Post Employment Benefit costs. The district maintains two accounts in Fund 67, an account for its self-funded worker's compensation plan and an account for self-funded Other Post Employment Benefits in Fund 68, a sub-fund of Fund 67. Revenues come from employee payroll deductions and district contributions. Expenses are recorded for the payment of claims, administrative costs, deductible insurance amounts, costs of excess insurance, injury prevention, and other related costs.

The Worker's Compensation self-insurance account held in Fund 67 is managed by district staff. Contributions to this plan in 2020-21 totaled \$1.58 million and came from a percentage of payroll costs. All worker's compensation related expenses, which amounted to \$453,241 as of June 30, 2021, are charged to this account. The ending balance in the worker's compensation account as of June 30, 2021 is \$1.32 million. Another \$8.69 million is set up as a payable for the total required IBNR claims reserve per the Worker's Compensation actuarial study June 30, 2021 with an effective date of July 1, 2021. The actuarial study was conducted by Bay Actuarial. The cash balance in the worker's compensation account at year-end was \$10.0 million.



Because Fund 67 maintains a large cash balance during the year, the district uses the fund to provide temporary cash loans to other funds as needed, including the general fund, adult education and child development funds. A total of \$1.4 million in loans were made from Fund 67 to other funds during the 2020-21 year. All loans were repaid by June 30, 2021.

Self Insurance Fund 68 – OPEB: is used to accumulate funds collected from all payroll accounts and retiree contributions to support pay-as-you go OPEB costs for current retirees. All expenses in the account are for current retirees' health insurance premiums. The district is currently funding the pay-as-you go portion of its OPEB liability and has established a reserve of \$5.1 million in Fund 20.

Expenses in Fund 68 for 2020-21 totaled \$621,354. Interest earnings and district contributions totaled \$744,796. Fund balance reserves were used to cover the revenue shortfall. The ending balance in this account was transferred to Fund 20 for a total of \$325,313.

Combined Self Insurance Funds 67 & 68– Total 2020-21 revenues, including transfers in from other funds, in Funds 67 and 68 combined were \$2.3 million. Expenses and transfers out totaled \$1.4 million net of the IBNR adjustment. The ending balance for the two funds combined as reported on the state financial reporting forms was \$1.3 million. The cash balance in the two accounts together was \$10.3 million on June 30, 2021.





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HARMONY ELEMENTARY SCHOOL



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State Budget Forms

2020-21 Unaudited Actuals



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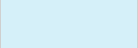


SACS Forms—Table of Contents

2020-21 Unaudited Actuals

| | |
|--|-----------|
| District Certification - Form CA | SACS-1 |
| Data Submission Summary—Form CA | SACS-2 |
| Fund 01—67 Forms..... | SACS-3 |
| Supplemental Forms | SACS –141 |





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) | 57.90% |
| | 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 | \$178,847,189.02 |
| | Appropriations Subject to Limit | \$178,847,189.02 |
| | 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. | 9.18% |
| | | |

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

Samantha Pelerine
Name
Coordinator, Fiscal Oversight
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Director, Fiscal Services
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jjgarcia1@hemetusd.org
E-mail Address

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|--|----------------|------------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 236,787,132.14 | 0.00 | 236,787,132.14 | 246,389,324.00 | 0.00 | 246,389,324.00 | 4.1% |
| 2) Federal Revenue | | 8100-8299 | 1,750,270.59 | 44,218,358.75 | 45,968,629.34 | 660,500.00 | 17,663,542.00 | 18,324,042.00 | -60.1% |
| 3) Other State Revenue | | 8300-8599 | 4,450,539.84 | 29,469,431.65 | 33,919,971.49 | 4,024,925.00 | 26,606,835.00 | 30,631,760.00 | -9.7% |
| 4) Other Local Revenue | | 8600-8799 | 2,101,587.66 | 19,417,866.33 | 21,519,453.99 | 1,794,066.00 | 18,754,613.00 | 20,548,679.00 | -4.5% |
| 5) TOTAL, REVENUES | | | 245,089,530.23 | 93,105,656.73 | 338,195,186.96 | 252,868,815.00 | 63,024,990.00 | 315,893,805.00 | -6.6% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 96,943,026.83 | 26,959,307.32 | 123,902,334.15 | 100,509,312.00 | 30,410,705.00 | 130,920,017.00 | 5.7% |
| 2) Classified Salaries | | 2000-2999 | 24,851,364.09 | 22,632,062.57 | 47,483,426.66 | 35,674,357.00 | 19,333,112.00 | 55,007,469.00 | 15.8% |
| 3) Employee Benefits | | 3000-3999 | 39,340,760.88 | 29,175,777.24 | 68,516,538.12 | 45,831,888.00 | 30,060,358.00 | 75,892,246.00 | 10.8% |
| 4) Books and Supplies | | 4000-4999 | 5,707,582.57 | 16,254,415.70 | 21,961,998.27 | 8,667,063.00 | 28,627,159.00 | 37,294,222.00 | 69.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 20,652,148.12 | 11,621,972.39 | 32,274,120.51 | 32,611,762.00 | 27,838,708.00 | 60,450,470.00 | 87.3% |
| 6) Capital Outlay | | 6000-6999 | 350,117.97 | 5,696,568.30 | 6,046,686.27 | 1,334,701.00 | 2,975,188.00 | 4,309,889.00 | -28.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 362,772.21 | 3,774,769.52 | 4,137,541.73 | 1,772,320.00 | 3,810,408.00 | 5,582,728.00 | 34.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (2,315,746.47) | 1,720,331.64 | (595,414.83) | (2,932,289.00) | 2,157,887.00 | (774,402.00) | 30.1% |
| 9) TOTAL, EXPENDITURES | | | 185,892,026.20 | 117,835,204.68 | 303,727,230.88 | 223,469,114.00 | 145,213,525.00 | 368,682,639.00 | 21.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 59,197,504.03 | (24,729,547.95) | 34,467,956.08 | 29,399,701.00 | (82,188,535.00) | (52,788,834.00) | -253.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,079,918.34 | 475,090.00 | 2,555,008.34 | 4,334,717.00 | 505,012.00 | 4,839,729.00 | 89.4% |
| b) Transfers Out | | 7600-7629 | 77,975.00 | 1,152,801.27 | 1,230,776.27 | 0.00 | 0.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (34,851,046.58) | 34,851,046.58 | 0.00 | (40,310,015.00) | 40,310,015.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (32,849,103.24) | 34,173,335.31 | 1,324,232.07 | (35,975,298.00) | 40,815,027.00 | 4,839,729.00 | 265.5% |

| 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) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 26,348,400.79 | 9,443,787.36 | 35,792,188.15 | (6,575,597.00) | (41,373,508.00) | (47,949,105.00) | -234.0% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 36,990,908.02 | 5,166,929.10 | 42,157,837.12 | 63,339,308.81 | 14,610,716.46 | 77,950,025.27 | 84.9% |
| 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) | | | 36,990,908.02 | 5,166,929.10 | 42,157,837.12 | 63,339,308.81 | 14,610,716.46 | 77,950,025.27 | 84.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 36,990,908.02 | 5,166,929.10 | 42,157,837.12 | 63,339,308.81 | 14,610,716.46 | 77,950,025.27 | 84.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 63,339,308.81 | 14,610,716.46 | 77,950,025.27 | 56,763,711.81 | (26,762,791.54) | 30,000,920.27 | -61.5% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 12,769.94 | 0.00 | 12,769.94 | 25,000.00 | 0.00 | 25,000.00 | 95.8% |
| Stores | | 9712 | 1,410,284.81 | 0.00 | 1,410,284.81 | 167,825.00 | 0.00 | 167,825.00 | -88.1% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 14,610,716.46 | 14,610,716.46 | 0.00 | 7,012,422.07 | 7,012,422.07 | -52.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 35,038,746.17 | 0.00 | 35,038,746.17 | 24,486,208.51 | 0.00 | 24,486,208.51 | -30.1% |
| HTA H&W Holding | 0000 | 9760 | 525,586.00 | | 525,586.00 | | | | |
| Reserve for Deficit Spending | 0000 | 9760 | 34,513,160.17 | | 34,513,160.17 | | | | |
| HTA H&W Holding | 0000 | 9760 | | | | 525,586.00 | | 525,586.00 | |
| Reserve for Deficit Spending | 0000 | 9760 | | | | 23,960,622.51 | | 23,960,622.51 | |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 11,691,146.35 | 0.00 | 11,691,146.35 | 13,650,546.35 | 0.00 | 13,650,546.35 | 16.8% |
| Furniture/Equipment | 0000 | 9780 | 294,483.00 | | 294,483.00 | | | 294,483.00 | |
| Site Donations | 0000 | 9780 | 790,994.00 | | 790,994.00 | | | | |
| ROTC | 0000 | 9780 | 163,479.00 | | 163,479.00 | | | | |
| Unclaimed Property | 0000 | 9780 | 144,700.00 | | 144,700.00 | | | | |
| Other Assignments | 0000 | 9780 | 10,000,000.00 | | 10,000,000.00 | | | | |
| Furniture/Equipment | 0000 | 9780 | | | | 294,483.00 | | 294,483.00 | |
| Site Donations | 0000 | 9780 | | | | 416,254.00 | | 416,254.00 | |
| ROTC | 0000 | 9780 | | | | 33,971.00 | | 33,971.00 | |
| Unclaimed Property | 0000 | 9780 | | | | 114,793.00 | | 114,793.00 | |
| Other Assignments | 0000 | 9780 | | | | 10,000,000.00 | | 10,000,000.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 15,186,361.54 | 0.00 | 15,186,361.54 | 18,434,131.95 | 0.00 | 18,434,131.95 | 21.4% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | (33,775,213.61) | (33,775,213.61) | New |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 62,933,091.07 | 12,018,445.80 | 74,951,536.87 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 14,990.31 | 0.00 | 14,990.31 | | | | |
| b) in Banks | | 9120 | 3,649.04 | 0.00 | 3,649.04 | | | | |
| c) in Revolving Cash Account | | 9130 | 12,769.94 | 0.00 | 12,769.94 | | | | |
| 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 | 15,244,694.50 | 14,431,561.73 | 29,676,256.23 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 2,620,314.81 | 1,265,929.23 | 3,886,244.04 | | | | |
| 6) Stores | | 9320 | 1,410,284.81 | 0.00 | 1,410,284.81 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 82,239,794.48 | 27,715,936.76 | 109,955,731.24 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 2,051,910.34 | 3,882,713.14 | 5,934,623.48 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 788,575.33 | 53,831.08 | 842,406.41 | | | | |
| 4) Current Loans | | 9640 | 16,060,000.00 | 0.00 | 16,060,000.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 9,168,676.08 | 9,168,676.08 | | | | |
| 6) TOTAL, LIABILITIES | | | 18,900,485.67 | 13,105,220.30 | 32,005,705.97 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 63,339,308.81 | 14,610,716.46 | 77,950,025.27 | | | | |

| | | | 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 |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 123,111,537.00 | 0.00 | 123,111,537.00 | 173,325,149.00 | 0.00 | 173,325,149.00 | 40.8% |
| Education Protection Account State Aid - Current Year | | 8012 | 76,705,692.00 | 0.00 | 76,705,692.00 | 40,942,118.00 | 0.00 | 40,942,118.00 | -46.6% |
| State Aid - Prior Years | | 8019 | (503,497.00) | 0.00 | (503,497.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 321,077.90 | 0.00 | 321,077.90 | 321,215.00 | 0.00 | 321,215.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 33,495,825.61 | 0.00 | 33,495,825.61 | 32,145,308.00 | 0.00 | 32,145,308.00 | -4.0% |
| Unsecured Roll Taxes | | 8042 | 1,404,835.02 | 0.00 | 1,404,835.02 | 1,404,835.00 | 0.00 | 1,404,835.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 2,005,346.97 | 0.00 | 2,005,346.97 | 2,005,347.00 | 0.00 | 2,005,347.00 | 0.0% |
| Supplemental Taxes | | 8044 | 1,017,445.15 | 0.00 | 1,017,445.15 | 1,018,392.00 | 0.00 | 1,018,392.00 | 0.1% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (3,410,325.89) | 0.00 | (3,410,325.89) | (3,543,002.00) | 0.00 | (3,543,002.00) | 3.9% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 3,791,164.38 | 0.00 | 3,791,164.38 | 0.00 | 0.00 | 0.00 | -100.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 237,939,101.14 | 0.00 | 237,939,101.14 | 247,619,362.00 | 0.00 | 247,619,362.00 | 4.1% |
| 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 | (1,151,969.00) | 0.00 | (1,151,969.00) | (1,230,038.00) | 0.00 | (1,230,038.00) | 6.8% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 236,787,132.14 | 0.00 | 236,787,132.14 | 246,389,324.00 | 0.00 | 246,389,324.00 | 4.1% |
| 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 | 3,868,351.35 | 3,868,351.35 | 0.00 | 4,406,927.00 | 4,406,927.00 | 13.9% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 167,954.31 | 167,954.31 | 0.00 | 277,474.00 | 277,474.00 | 65.2% |
| 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 | 66,487.50 | 0.00 | 66,487.50 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | 189,272.00 | 189,272.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 1,750,821.48 | 1,750,821.48 | 0.00 | 1,751,204.00 | 1,751,204.00 | 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 | | 9,514,295.85 | 9,514,295.85 | | 7,864,096.00 | 7,864,096.00 | -17.3% |
| 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 | | 624,560.57 | 624,560.57 | | 923,074.00 | 923,074.00 | 47.8% |
| 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 | | 219,733.25 | 219,733.25 | | 286,458.00 | 286,458.00 | 30.4% |
| 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, 5510, 5630 | 8290 | | 1,299,530.42 | 1,299,530.42 | | 1,433,099.00 | 1,433,099.00 | 10.3% |
| Other NCLB / Every Student Succeeds Act | 5510, 5630 | 8290 | | 1,299,530.42 | 1,299,530.42 | | 1,433,099.00 | 1,433,099.00 | 10.3% |
| Career and Technical Education | 3500-3599 | 8290 | | 213,676.00 | 213,676.00 | | 223,639.00 | 223,639.00 | 4.7% |
| All Other Federal Revenue | All Other | 8290 | 1,683,783.09 | 26,370,163.52 | 28,053,946.61 | 660,500.00 | 497,571.00 | 1,158,071.00 | -95.9% |
| TOTAL, FEDERAL REVENUE | | | 1,750,270.59 | 44,218,358.75 | 45,968,629.34 | 660,500.00 | 17,663,542.00 | 18,324,042.00 | -60.1% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 841,160.00 | 0.00 | 841,160.00 | 875,225.00 | 0.00 | 875,225.00 | 4.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 3,536,384.84 | 1,513,568.28 | 5,049,953.12 | 3,149,700.00 | 1,028,902.00 | 4,178,602.00 | -17.3% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 2,539,750.82 | 2,539,750.82 | | 3,192,962.00 | 3,192,962.00 | 25.7% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 141,524.52 | 141,524.52 | | 367,795.00 | 367,795.00 | 159.9% |
| 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 | | 697,419.63 | 697,419.63 | | 608,836.00 | 608,836.00 | -12.7% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 72,995.00 | 24,577,168.40 | 24,650,163.40 | 0.00 | 21,408,340.00 | 21,408,340.00 | -13.2% |
| TOTAL, OTHER STATE REVENUE | | | 4,450,539.84 | 29,469,431.65 | 33,919,971.49 | 4,024,925.00 | 26,606,835.00 | 30,631,760.00 | -9.7% |

| | | | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | 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 |
| Description | Resource Codes | | | | | | | | |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 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 | 4,169,868.35 | 4,169,868.35 | 0.00 | 3,810,408.00 | 3,810,408.00 | -8.6% |
| 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 | 122,923.73 | 0.00 | 122,923.73 | 175,000.00 | 0.00 | 175,000.00 | 42.4% |
| Interest | | 8660 | 410,328.49 | 0.00 | 410,328.49 | 270,000.00 | 0.00 | 270,000.00 | -34.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 14,990.31 | 0.00 | 14,990.31 | 0.00 | 0.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 30,851.75 | 0.00 | 30,851.75 | 128,733.00 | 0.00 | 128,733.00 | 317.3% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 1,522,493.38 | 1,664,546.81 | 3,187,040.19 | 1,220,333.00 | 1,000,000.00 | 2,220,333.00 | -30.3% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 13,583,451.17 | 13,583,451.17 | | 13,944,205.00 | 13,944,205.00 | 2.7% |
| 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 | | | 2,101,587.66 | 19,417,866.33 | 21,519,453.99 | 1,794,066.00 | 18,754,613.00 | 20,548,679.00 | -4.5% |
| TOTAL, REVENUES | | | 245,089,530.23 | 93,105,656.73 | 338,195,186.96 | 252,868,815.00 | 63,024,990.00 | 315,893,805.00 | -6.6% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 80,250,681.38 | 16,509,121.04 | 96,759,802.42 | 81,135,827.00 | 20,395,791.00 | 101,531,618.00 | 4.9% |
| Certificated Pupil Support Salaries | | 1200 | 4,305,047.91 | 7,019,057.91 | 11,324,105.82 | 5,799,743.00 | 5,923,558.00 | 11,723,301.00 | 3.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 10,292,152.61 | 2,130,683.91 | 12,422,836.52 | 11,414,908.00 | 1,956,856.00 | 13,371,764.00 | 7.6% |
| Other Certificated Salaries | | 1900 | 2,095,144.93 | 1,300,444.46 | 3,395,589.39 | 2,158,834.00 | 2,134,500.00 | 4,293,334.00 | 26.4% |
| TOTAL, CERTIFICATED SALARIES | | | 96,943,026.83 | 26,959,307.32 | 123,902,334.15 | 100,509,312.00 | 30,410,705.00 | 130,920,017.00 | 5.7% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,468,610.57 | 9,864,510.69 | 11,333,121.26 | 2,452,570.00 | 9,977,044.00 | 12,429,614.00 | 9.7% |
| Classified Support Salaries | | 2200 | 6,079,376.99 | 9,644,528.14 | 15,723,905.13 | 10,679,221.00 | 6,153,762.00 | 16,832,983.00 | 7.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 3,304,706.90 | 693,282.92 | 3,997,989.82 | 3,957,690.00 | 537,363.00 | 4,495,053.00 | 12.4% |
| Clerical, Technical and Office Salaries | | 2400 | 10,520,131.28 | 1,026,797.77 | 11,546,929.05 | 11,140,038.00 | 841,153.00 | 11,981,191.00 | 3.8% |
| Other Classified Salaries | | 2900 | 3,478,538.35 | 1,402,943.05 | 4,881,481.40 | 7,444,838.00 | 1,823,790.00 | 9,268,628.00 | 89.9% |
| TOTAL, CLASSIFIED SALARIES | | | 24,851,364.09 | 22,632,062.57 | 47,483,426.66 | 35,674,357.00 | 19,333,112.00 | 55,007,469.00 | 15.8% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 15,440,489.60 | 16,295,522.21 | 31,736,011.81 | 16,801,403.00 | 16,926,136.00 | 33,727,539.00 | 6.3% |
| PERS | | 3201-3202 | 4,992,304.10 | 4,885,071.54 | 9,877,375.64 | 7,275,922.00 | 4,601,048.00 | 11,876,970.00 | 20.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 3,140,294.00 | 2,130,916.82 | 5,271,210.82 | 4,113,879.00 | 1,957,914.00 | 6,071,793.00 | 15.2% |
| Health and Welfare Benefits | | 3401-3402 | 14,207,944.41 | 5,264,818.64 | 19,472,763.05 | 14,301,385.00 | 5,391,342.00 | 19,692,727.00 | 1.1% |
| Unemployment Insurance | | 3501-3502 | 61,939.31 | 30,404.82 | 92,344.13 | 1,674,646.00 | 611,858.00 | 2,286,504.00 | 2376.1% |
| Workers' Compensation | | 3601-3602 | 912,740.55 | 371,673.13 | 1,284,413.68 | 1,021,392.00 | 373,085.00 | 1,394,477.00 | 8.6% |
| OPEB, Allocated | | 3701-3702 | 553,228.59 | 197,370.08 | 750,598.67 | 591,504.00 | 198,975.00 | 790,479.00 | 5.3% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 31,820.32 | 0.00 | 31,820.32 | 51,757.00 | 0.00 | 51,757.00 | 62.7% |
| TOTAL, EMPLOYEE BENEFITS | | | 39,340,760.88 | 29,175,777.24 | 68,516,538.12 | 45,831,888.00 | 30,060,358.00 | 75,892,246.00 | 10.8% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 174,122.94 | 1,842,219.95 | 2,016,342.89 | 2,410,403.00 | 1,809,430.00 | 4,219,833.00 | 109.3% |
| Books and Other Reference Materials | | 4200 | 127,494.48 | 37,893.76 | 165,388.24 | 221,693.00 | 202,180.00 | 423,873.00 | 156.3% |
| Materials and Supplies | | 4300 | 2,694,180.25 | 8,005,833.70 | 10,700,013.95 | 5,126,112.00 | 17,004,429.00 | 22,130,541.00 | 106.8% |
| Noncapitalized Equipment | | 4400 | 2,711,784.90 | 6,368,468.29 | 9,080,253.19 | 888,855.00 | 9,611,120.00 | 10,499,975.00 | 15.6% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | New |
| TOTAL, BOOKS AND SUPPLIES | | | 5,707,582.57 | 16,254,415.70 | 21,961,998.27 | 8,667,063.00 | 28,627,159.00 | 37,294,222.00 | 69.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 2,078,772.27 | 2,078,772.27 | 0.00 | 2,569,053.00 | 2,569,053.00 | 23.6% |
| Travel and Conferences | | 5200 | 144,432.01 | 192,316.89 | 336,748.90 | 965,504.00 | 261,935.00 | 1,227,439.00 | 264.5% |
| Dues and Memberships | | 5300 | 82,717.72 | 52,709.95 | 135,427.67 | 153,485.00 | 1,800.00 | 155,285.00 | 14.7% |
| Insurance | | 5400 - 5450 | 4,549,359.26 | 0.00 | 4,549,359.26 | 2,991,400.00 | 0.00 | 2,991,400.00 | -34.2% |
| Operations and Housekeeping Services | | 5500 | 4,726,611.24 | 64,913.92 | 4,791,525.16 | 5,520,500.00 | 75,000.00 | 5,595,500.00 | 16.8% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,033,713.54 | 405,086.35 | 2,438,799.89 | 2,474,339.00 | 1,005,407.00 | 3,479,746.00 | 42.7% |
| Transfers of Direct Costs | | 5710 | (277,365.13) | 277,365.13 | 0.00 | (33,906.00) | 33,906.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 3,435,755.30 | 164,473.66 | 3,600,228.96 | 5,556,080.00 | 255,599.00 | 5,811,679.00 | 61.4% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 5,413,628.38 | 7,698,764.85 | 13,112,393.23 | 13,041,123.00 | 23,605,558.00 | 36,646,681.00 | 179.5% |
| Communications | | 5900 | 543,295.80 | 687,569.37 | 1,230,865.17 | 1,943,237.00 | 30,450.00 | 1,973,687.00 | 60.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 20,652,148.12 | 11,621,972.39 | 32,274,120.51 | 32,611,762.00 | 27,838,708.00 | 60,450,470.00 | 87.3% |

| | | | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | |
|--|----------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| Description | Resource Codes | Object Codes | | | | | | | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 17,000.00 | 17,000.00 | New |
| Land Improvements | | 6170 | 168,080.06 | 391,547.61 | 559,627.67 | 0.00 | 0.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 67,639.82 | 4,555,323.08 | 4,622,962.90 | 1,154,873.00 | 2,571,000.00 | 3,725,873.00 | -19.4% |
| 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 | 114,398.09 | 749,697.61 | 864,095.70 | 179,828.00 | 362,188.00 | 542,016.00 | -37.3% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 25,000.00 | New |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 350,117.97 | 5,696,568.30 | 6,046,686.27 | 1,334,701.00 | 2,975,188.00 | 4,309,889.00 | -28.7% |
| 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 | 8,226.00 | 0.00 | 8,226.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 354,546.21 | 0.00 | 354,546.21 | 1,772,320.00 | 0.00 | 1,772,320.00 | 399.9% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 1,502,434.22 | 1,502,434.22 | 0.00 | 1,574,057.00 | 1,574,057.00 | 4.8% |
| Other Debt Service - Principal | | 7439 | 0.00 | 2,272,335.30 | 2,272,335.30 | 0.00 | 2,236,351.00 | 2,236,351.00 | -1.6% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 362,772.21 | 3,774,769.52 | 4,137,541.73 | 1,772,320.00 | 3,810,408.00 | 5,582,728.00 | 34.9% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (1,720,331.64) | 1,720,331.64 | 0.00 | (2,157,887.00) | 2,157,887.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (595,414.83) | 0.00 | (595,414.83) | (774,402.00) | 0.00 | (774,402.00) | 30.1% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (2,315,746.47) | 1,720,331.64 | (595,414.83) | (2,932,289.00) | 2,157,887.00 | (774,402.00) | 30.1% |
| TOTAL, EXPENDITURES | | | 185,892,026.20 | 117,835,204.68 | 303,727,230.88 | 223,469,114.00 | 145,213,525.00 | 368,682,639.00 | 21.4% |

| | | | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | |
|--|----------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Description | Resource Codes | Object Codes | | | | | | | |
| 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 | | 2,079,918.34 | 475,090.00 | 2,555,008.34 | 4,334,717.00 | 505,012.00 | 4,839,729.00 | 89.4% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 2,079,918.34 | 475,090.00 | 2,555,008.34 | 4,334,717.00 | 505,012.00 | 4,839,729.00 | 89.4% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | 7611 | | 1,190.00 | 0.00 | 1,190.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | | 76,785.00 | 1,152,801.27 | 1,229,586.27 | 0.00 | 0.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 77,975.00 | 1,152,801.27 | 1,230,776.27 | 0.00 | 0.00 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments Emergency Apportionments | 8931 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | 8953 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | 8965 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | 8971 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | 8972 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | 8973 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | 8979 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | 7651 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | 7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | 8980 | | (34,851,046.58) | 34,851,046.58 | 0.00 | (40,310,015.00) | 40,310,015.00 | 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 | | | (34,851,046.58) | 34,851,046.58 | 0.00 | (40,310,015.00) | 40,310,015.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | | | | | | | |
| | | | (32,849,103.24) | 34,173,335.31 | 1,324,232.07 | (35,975,298.00) | 40,815,027.00 | 4,839,729.00 | 265.5% |

| | | | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | |
|--|----------------|------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| Description | Function Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 236,787,132.14 | 0.00 | 236,787,132.14 | 246,389,324.00 | 0.00 | 246,389,324.00 | 4.1% |
| 2) Federal Revenue | | 8100-8299 | 1,750,270.59 | 44,218,358.75 | 45,968,629.34 | 660,500.00 | 17,663,542.00 | 18,324,042.00 | -60.1% |
| 3) Other State Revenue | | 8300-8599 | 4,450,539.84 | 29,469,431.65 | 33,919,971.49 | 4,024,925.00 | 26,606,835.00 | 30,631,760.00 | -9.7% |
| 4) Other Local Revenue | | 8600-8799 | 2,101,587.66 | 19,417,866.33 | 21,519,453.99 | 1,794,066.00 | 18,754,613.00 | 20,548,679.00 | -4.5% |
| 5) TOTAL, REVENUES | | | 245,089,530.23 | 93,105,656.73 | 338,195,186.96 | 252,868,815.00 | 63,024,990.00 | 315,893,805.00 | -6.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 112,044,842.47 | 62,210,036.65 | 174,254,879.12 | 119,592,559.00 | 85,195,263.00 | 204,787,822.00 | 17.5% |
| 2) Instruction - Related Services | 2000-2999 | | 25,306,194.34 | 10,984,371.63 | 36,290,565.97 | 27,809,719.00 | 10,715,317.00 | 38,525,036.00 | 6.2% |
| 3) Pupil Services | 3000-3999 | | 12,764,200.02 | 15,513,768.79 | 28,277,968.81 | 19,011,088.00 | 13,226,530.00 | 32,237,618.00 | 14.0% |
| 4) Ancillary Services | 4000-4999 | | 1,393,954.89 | 19,519.00 | 1,413,473.89 | 2,429,989.00 | 0.00 | 2,429,989.00 | 71.9% |
| 5) Community Services | 5000-5999 | | 27,117.70 | 0.00 | 27,117.70 | 0.00 | 0.00 | 0.00 | -100.0% |
| 6) Enterprise | 6000-6999 | | 18,638.74 | 4,310,724.27 | 4,329,363.01 | 0.00 | 0.00 | 0.00 | -100.0% |
| 7) General Administration | 7000-7999 | | 19,782,119.99 | 7,951,130.29 | 27,733,250.28 | 30,779,045.00 | 11,896,266.00 | 42,675,311.00 | 53.9% |
| 8) Plant Services | 8000-8999 | | 14,160,879.04 | 13,058,154.53 | 27,219,033.57 | 22,074,394.00 | 20,369,741.00 | 42,444,135.00 | 55.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 394,079.01 | 3,787,499.52 | 4,181,578.53 | 1,772,320.00 | 3,810,408.00 | 5,582,728.00 | 33.5% |
| 10) TOTAL, EXPENDITURES | | | 185,892,026.20 | 117,835,204.68 | 303,727,230.88 | 223,469,114.00 | 145,213,525.00 | 368,682,639.00 | 21.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | | | | | |
| | | | 59,197,504.03 | (24,729,547.95) | 34,467,956.08 | 29,399,701.00 | (82,188,535.00) | (52,788,834.00) | -253.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | 8900-8929 | | 2,079,918.34 | 475,090.00 | 2,555,008.34 | 4,334,717.00 | 505,012.00 | 4,839,729.00 | 89.4% |
| b) Transfers Out | 7600-7629 | | 77,975.00 | 1,152,801.27 | 1,230,776.27 | 0.00 | 0.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | 8930-8979 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | 7630-7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | 8980-8999 | | (34,851,046.58) | 34,851,046.58 | 0.00 | (40,310,015.00) | 40,310,015.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (32,849,103.24) | 34,173,335.31 | 1,324,232.07 | (35,975,298.00) | 40,815,027.00 | 4,839,729.00 | 265.5% |

| | | | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| Description | Function Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 26,348,400.79 | 9,443,787.36 | 35,792,188.15 | (6,575,597.00) | (41,373,508.00) | (47,949,105.00) | -234.0% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 36,990,908.02 | 5,166,929.10 | 42,157,837.12 | 63,339,308.81 | 14,610,716.46 | 77,950,025.27 | 84.9% |
| 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) | | | 36,990,908.02 | 5,166,929.10 | 42,157,837.12 | 63,339,308.81 | 14,610,716.46 | 77,950,025.27 | 84.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 36,990,908.02 | 5,166,929.10 | 42,157,837.12 | 63,339,308.81 | 14,610,716.46 | 77,950,025.27 | 84.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 63,339,308.81 | 14,610,716.46 | 77,950,025.27 | 56,763,711.81 | (26,762,791.54) | 30,000,920.27 | -61.5% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 12,769.94 | 0.00 | 12,769.94 | 25,000.00 | 0.00 | 25,000.00 | 95.8% |
| Stores | | 9712 | 1,410,284.81 | 0.00 | 1,410,284.81 | 167,825.00 | 0.00 | 167,825.00 | -88.1% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 14,610,716.46 | 14,610,716.46 | 0.00 | 7,012,422.07 | 7,012,422.07 | -52.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 35,038,746.17 | 0.00 | 35,038,746.17 | 24,486,208.51 | 0.00 | 24,486,208.51 | -30.1% |
| HTA H&W Holding | 0000 | 9760 | 525,586.00 | | 525,586.00 | | | | |
| Reserve for Deficit Spending | 0000 | 9760 | 34,513,160.17 | | 34,513,160.17 | | | | |
| HTA H&W Holding | 0000 | 9760 | | | | 525,586.00 | | 525,586.00 | |
| Reserve for Deficit Spending | 0000 | 9760 | | | | 23,960,622.51 | | 23,960,622.51 | |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 11,691,146.35 | 0.00 | 11,691,146.35 | 13,650,546.35 | 0.00 | 13,650,546.35 | 16.8% |
| Furniture/Equipment | 0000 | 9780 | 294,483.00 | | 294,483.00 | | | | |
| Site Donations | 0000 | 9780 | 790,994.00 | | 790,994.00 | | | | |
| ROTC | 0000 | 9780 | 163,479.00 | | 163,479.00 | | | | |
| Unclaimed Property | 0000 | 9780 | 144,700.00 | | 144,700.00 | | | | |
| Other Assignments | 0000 | 9780 | 10,000,000.00 | | 10,000,000.00 | | | | |
| Furniture/Equipment | 0000 | 9780 | | | | 294,483.00 | | 294,483.00 | |
| Site Donations | 0000 | 9780 | | | | 416,254.00 | | 416,254.00 | |
| ROTC | 0000 | 9780 | | | | 33,971.00 | | 33,971.00 | |
| Unclaimed Property | 0000 | 9780 | | | | 114,793.00 | | 114,793.00 | |
| Other Assignments | 0000 | 9780 | | | | 10,000,000.00 | | 10,000,000.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 15,186,361.54 | 0.00 | 15,186,361.54 | 18,434,131.95 | 0.00 | 18,434,131.95 | 21.4% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | (33,775,213.61) | (33,775,213.61) | New |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|---------------------------|---|------------------------------|-------------------|
| 5035 | Child Development: Quality Improvement Activities | 0.12 | 0.12 |
| 5650 | FEMA Public Assistance Funds | 235,311.00 | 235,311.00 |
| 6300 | Lottery: Instructional Materials | 1,224,579.44 | 444,051.44 |
| 6387 | Career Technical Education Incentive Grant Program | 0.04 | 0.04 |
| 6500 | Special Education | 585,336.90 | 585,336.90 |
| 6546 | Mental Health-Related Services | 415,341.90 | 204,076.90 |
| 7311 | Classified School Employee Professional Development Block Grant | 40,601.78 | 0.00 |
| 7388 | SB 117 COVID-19 LEA Response Funds | 351,945.74 | 0.00 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 6,558,612.87 | 0.00 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta | 1,642,713.00 | 1,642,713.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Secti | 944,384.98 | 1,489,837.98 |
| 9010 | Other Restricted Local | 2,611,888.69 | 2,411,094.69 |
| Total, Restricted Balance | | 14,610,716.46 | 7,012,422.07 |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 6,562,801.00 | 7,417,111.00 | 13.0% |
| 2) Federal Revenue | | 8100-8299 | 205,451.00 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 1,555,911.27 | 1,495,035.00 | -3.9% |
| 4) Other Local Revenue | | 8600-8799 | 540,092.95 | 648,429.00 | 20.1% |
| 5) TOTAL, REVENUES | | | 8,864,256.22 | 9,560,575.00 | 7.9% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 3,256,530.57 | 3,398,684.00 | 4.4% |
| 2) Classified Salaries | | 2000-2999 | 536,193.86 | 543,132.00 | 1.3% |
| 3) Employee Benefits | | 3000-3999 | 1,455,416.65 | 1,788,290.00 | 22.9% |
| 4) Books and Supplies | | 4000-4999 | 682,266.53 | 652,901.00 | -4.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,055,110.10 | 2,407,419.00 | 17.1% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 7,985,517.71 | 8,790,426.00 | 10.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 878,738.51 | 770,149.00 | -12.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 76,785.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 475,090.00 | 505,012.00 | 6.3% |
| 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 | | | (398,305.00) | (505,012.00) | 26.8% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 480,433.51 | 265,137.00 | -44.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 971,987.54 | 1,452,421.05 | 49.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 971,987.54 | 1,452,421.05 | 49.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 971,987.54 | 1,452,421.05 | 49.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,452,421.05 | 1,717,558.05 | 18.3% |
| 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 | 267,173.12 | 70,935.89 | -73.4% |
| 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 | 1,185,247.93 | 1,888,248.93 | 59.3% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (241,626.77) | New |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 2,373,506.08 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 474.70 | | |
| 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 | 606,972.75 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 172,375.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 3,153,328.53 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 128,043.51 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 784,901.01 | | |
| 4) Current Loans | | 9640 | 679,756.96 | | |
| 5) Unearned Revenue | | 9650 | 108,206.00 | | |
| 6) TOTAL, LIABILITIES | | | 1,700,907.48 | | |
| 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) | | | 1,452,421.05 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|---|--------------|------------------------------|---------------------|-----------------------|
| LCFF SOURCES | | | | | |
| Principal Apportionment | | | | | |
| State Aid - Current Year | | 8011 | 2,900,355.00 | 4,784,220.00 | 65.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 2,580,834.00 | 1,464,385.00 | -43.3% |
| State Aid - Prior Years | | 8019 | (9,708.00) | 0.00 | -100.0% |
| LCFF Transfers | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 1,091,320.00 | 1,168,506.00 | 7.1% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 6,562,801.00 | 7,417,111.00 | 13.0% |
| FEDERAL REVENUE | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 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% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.0% |
| | 3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, | | | | |
| Other NCLB / Every Student Succeeds Act | 4127, 4128, 5510, 5630 | 8290 | 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 | 205,451.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 205,451.00 | 0.00 | -100.0% |

SACS-18

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.0% |
| 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% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 20,897.00 | 22,874.00 | 9.5% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 179,164.62 | 146,173.00 | -18.4% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 712,656.65 | 554,956.00 | -22.1% |
| Drug/Alcohol/Tobacco Funds | 6690, 6695 | 8590 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 643,193.00 | 771,032.00 | 19.9% |
| TOTAL, OTHER STATE REVENUE | | | 1,555,911.27 | 1,495,035.00 | -3.9% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,661.92 | 8,500.00 | 132.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 474.70 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 92,869.33 | 180,000.00 | 93.8% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | |
| Special Education SELPA Transfers | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 443,087.00 | 459,929.00 | 3.8% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 540,092.95 | 648,429.00 | 20.1% |
| TOTAL, REVENUES | | | 8,864,256.22 | 9,560,575.00 | 7.9% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 2,810,178.34 | 2,947,052.00 | 4.9% |
| Certificated Pupil Support Salaries | | 1200 | 125,255.69 | 135,043.00 | 7.8% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 321,096.54 | 316,589.00 | -1.4% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 3,256,530.57 | 3,398,684.00 | 4.4% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 59,753.48 | 8,408.00 | -85.9% |
| Classified Support Salaries | | 2200 | 104,382.77 | 109,146.00 | 4.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 223,632.02 | 228,622.00 | 2.2% |
| Other Classified Salaries | | 2900 | 148,425.59 | 196,956.00 | 32.7% |
| TOTAL, CLASSIFIED SALARIES | | | 536,193.86 | 543,132.00 | 1.3% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 849,353.15 | 1,084,443.00 | 27.7% |
| PERS | | 3201-3202 | 91,664.54 | 120,398.00 | 31.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 81,215.42 | 89,996.00 | 10.8% |
| Health and Welfare Benefits | | 3401-3402 | 387,685.70 | 399,636.00 | 3.1% |
| Unemployment Insurance | | 3501-3502 | 1,919.03 | 48,484.00 | 2426.5% |
| Workers' Compensation | | 3601-3602 | 28,407.94 | 29,564.00 | 4.1% |
| OPEB, Allocated | | 3701-3702 | 15,170.87 | 15,769.00 | 3.9% |
| 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 | | | 1,455,416.65 | 1,788,290.00 | 22.9% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 45,881.57 | 20,000.00 | -56.4% |
| Books and Other Reference Materials | | 4200 | 22,726.95 | 68,046.00 | 199.4% |
| Materials and Supplies | | 4300 | 215,489.59 | 552,855.00 | 156.6% |
| Noncapitalized Equipment | | 4400 | 398,168.42 | 12,000.00 | -97.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 682,266.53 | 652,901.00 | -4.3% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 1,056.36 | 14,455.00 | 1268.4% |
| Dues and Memberships | | 5300 | 5,489.41 | 6,700.00 | 22.1% |
| 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 | 1,669,851.85 | 1,660,000.00 | -0.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 311,046.21 | 445,764.00 | 43.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 58,949.32 | 272,500.00 | 362.3% |
| Communications | | 5900 | 8,716.95 | 8,000.00 | -8.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,055,110.10 | 2,407,419.00 | 17.1% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| 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% |
| 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 | | 7310 | 0.00 | 0.00 | 0.0% |
| 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 | | | 7,985,517.71 | 8,790,426.00 | 10.1% |

| 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 | 76,785.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 76,785.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 475,090.00 | 505,012.00 | 6.3% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 475,090.00 | 505,012.00 | 6.3% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (398,305.00) | (505,012.00) | 26.8% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 6,562,801.00 | 7,417,111.00 | 13.0% |
| 2) Federal Revenue | | 8100-8299 | 205,451.00 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 1,555,911.27 | 1,495,035.00 | -3.9% |
| 4) Other Local Revenue | | 8600-8799 | 540,092.95 | 648,429.00 | 20.1% |
| 5) TOTAL, REVENUES | | | 8,864,256.22 | 9,560,575.00 | 7.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 4,719,426.71 | 5,394,546.00 | 14.3% |
| 2) Instruction - Related Services | 2000-2999 | | 927,501.33 | 784,827.00 | -15.4% |
| 3) Pupil Services | 3000-3999 | | 233,168.74 | 240,109.00 | 3.0% |
| 4) Ancillary Services | 4000-4999 | | 42,347.50 | 88,498.00 | 109.0% |
| 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 | | 291,148.76 | 402,764.00 | 38.3% |
| 8) Plant Services | 8000-8999 | | 1,771,924.67 | 1,879,682.00 | 6.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 7,985,517.71 | 8,790,426.00 | 10.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 878,738.51 | 770,149.00 | -12.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 76,785.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 475,090.00 | 505,012.00 | 6.3% |
| 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 | | | (398,305.00) | (505,012.00) | 26.8% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 480,433.51 | 265,137.00 | -44.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 971,987.54 | 1,452,421.05 | 49.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 971,987.54 | 1,452,421.05 | 49.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 971,987.54 | 1,452,421.05 | 49.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,452,421.05 | 1,717,558.05 | 18.3% |
| 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 | 267,173.12 | 70,935.89 | -73.4% |
| 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 | 1,185,247.93 | 1,888,248.93 | 59.3% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (241,626.77) | New |

| Resource | Description | 2020-21 | 2021-22 |
|---------------------------|--|-------------------|-----------|
| | | Unaudited Actuals | Budget |
| 6300 | Lottery: Instructional Materials | 66,417.51 | 35,363.51 |
| 7311 | Classified School Employee Professional Development Block | 1,455.00 | 0.00 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 135,756.23 | 0.00 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessio | 35,572.38 | 35,572.38 |
| 7510 | Low-Performing Students Block Grant | 27,972.00 | 0.00 |
| Total, Restricted Balance | | 267,173.12 | 70,935.89 |

| 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 | 18,175.62 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 762,343.00 | 766,767.00 | 0.6% |
| 4) Other Local Revenue | | 8600-8799 | 2,319.57 | 5,000.00 | 115.6% |
| 5) TOTAL, REVENUES | | | 782,838.19 | 771,767.00 | -1.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 265,978.97 | 306,233.00 | 15.1% |
| 2) Classified Salaries | | 2000-2999 | 173,608.87 | 170,522.00 | -1.8% |
| 3) Employee Benefits | | 3000-3999 | 157,549.56 | 191,395.00 | 21.5% |
| 4) Books and Supplies | | 4000-4999 | 34,630.94 | 65,343.00 | 88.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 21,537.20 | 31,000.00 | 43.9% |
| 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 | 31,824.31 | 36,117.00 | 13.5% |
| 9) TOTAL, EXPENDITURES | | | 685,129.85 | 800,610.00 | 16.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 97,708.34 | (28,843.00) | -129.5% |
| 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) | | | 97,708.34 | (28,843.00) | -129.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 97,708.34 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 97,708.34 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 97,708.34 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 97,708.34 | 68,865.34 | -29.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 95,388.77 | 66,545.77 | -30.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 2,319.57 | 2,319.57 | 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 | 191,123.25 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 38.22 | | |
| 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 | 23,942.30 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 215,103.77 | | |
| 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 | 15,258.12 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 102,137.31 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 117,395.43 | | |
| 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) | | | 97,708.34 | | |

| 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 | 18,175.62 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 18,175.62 | 0.00 | -100.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 731,642.00 | 729,610.00 | -0.3% |
| All Other State Revenue | All Other | 8590 | 30,701.00 | 37,157.00 | 21.0% |
| TOTAL, OTHER STATE REVENUE | | | 762,343.00 | 766,767.00 | 0.6% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 351.35 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 38.22 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 1,930.00 | 5,000.00 | 159.1% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,319.57 | 5,000.00 | 115.6% |
| TOTAL, REVENUES | | | 782,838.19 | 771,767.00 | -1.4% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 185,934.32 | 230,000.00 | 23.7% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 80,044.65 | 76,233.00 | -4.8% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 265,978.97 | 306,233.00 | 15.1% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 29,006.08 | 29,783.00 | 2.7% |
| 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 | 117,399.85 | 115,229.00 | -1.8% |
| Other Classified Salaries | | 2900 | 27,202.94 | 25,510.00 | -6.2% |
| TOTAL, CLASSIFIED SALARIES | | | 173,608.87 | 170,522.00 | -1.8% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 56,006.20 | 79,472.00 | 41.9% |
| PERS | | 3201-3202 | 35,898.80 | 39,025.00 | 8.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 16,300.22 | 17,486.00 | 7.3% |
| Health and Welfare Benefits | | 3401-3402 | 44,021.12 | 44,066.00 | 0.1% |
| Unemployment Insurance | | 3501-3502 | 267.97 | 5,864.00 | 2088.3% |
| Workers' Compensation | | 3601-3602 | 3,296.87 | 3,575.00 | 8.4% |
| OPEB, Allocated | | 3701-3702 | 1,758.38 | 1,907.00 | 8.5% |
| 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 | | | 157,549.56 | 191,395.00 | 21.5% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 15,171.15 | 59,500.00 | 292.2% |
| Noncapitalized Equipment | | 4400 | 19,459.79 | 5,843.00 | -70.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 34,630.94 | 65,343.00 | 88.7% |

| 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 | 284.94 | 10,000.00 | 3409.5% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 10,271.84 | 16,000.00 | 55.8% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 2,104.66 | 0.00 | -100.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 8,875.76 | 5,000.00 | -43.7% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 21,537.20 | 31,000.00 | 43.9% |
| 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% |
| | | SACS-34 | | | |
| 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 | 31,824.31 | 36,117.00 | 13.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 31,824.31 | 36,117.00 | 13.5% |
| TOTAL, EXPENDITURES | | | 685,129.85 | 800,610.00 | 16.9% |

| 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% |
| 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 | 18,175.62 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 762,343.00 | 766,767.00 | 0.6% |
| 4) Other Local Revenue | | 8600-8799 | 2,319.57 | 5,000.00 | 115.6% |
| 5) TOTAL, REVENUES | | | 782,838.19 | 771,767.00 | -1.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 366,550.29 | 481,531.00 | 31.4% |
| 2) Instruction - Related Services | 2000-2999 | | 286,755.25 | 282,962.00 | -1.3% |
| 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 | | 31,824.31 | 36,117.00 | 13.5% |
| 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 | | | 685,129.85 | 800,610.00 | 16.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 97,708.34 | (28,843.00) | -129.5% |
| 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) | | | 97,708.34 | (28,843.00) | -129.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 97,708.34 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 97,708.34 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 97,708.34 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 97,708.34 | 68,865.34 | -29.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 95,388.77 | 66,545.77 | -30.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 2,319.57 | 2,319.57 | 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 |
| 6391 | Adult Education Program | 95,388.77 | 66,545.77 |
| Total, Restricted Balance | | 95,388.77 | 66,545.77 |

| 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 | 94,815.00 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 2,713,811.76 | 3,792,893.00 | 39.8% |
| 4) Other Local Revenue | | 8600-8799 | 6,846.10 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 2,815,472.86 | 3,792,893.00 | 34.7% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 991,386.15 | 985,418.00 | -0.6% |
| 2) Classified Salaries | | 2000-2999 | 868,561.97 | 970,260.00 | 11.7% |
| 3) Employee Benefits | | 3000-3999 | 806,783.01 | 899,673.00 | 11.5% |
| 4) Books and Supplies | | 4000-4999 | 62,253.22 | 87,302.00 | 40.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 21,158.53 | 53,237.00 | 151.6% |
| 6) Capital Outlay | | 6000-6999 | 27,078.83 | 680,795.00 | 2414.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 156,014.96 | 229,440.00 | 47.1% |
| 9) TOTAL, EXPENDITURES | | | 2,933,236.67 | 3,906,125.00 | 33.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (117,763.81) | (113,232.00) | -3.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,190.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,190.00 | 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) | | | (116,573.81) | (113,232.00) | -2.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 661,206.50 | 544,632.69 | -17.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 661,206.50 | 544,632.69 | -17.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 661,206.50 | 544,632.69 | -17.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 544,632.69 | 431,400.69 | -20.8% |
| 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 | 544,426.62 | 437,035.26 | -19.7% |
| 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 | 206.79 | 206.79 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (0.72) | (5,841.36) | 811200.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,033,930.26 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 206.79 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 8,971.69 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 1,190.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 1,044,298.74 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 19,811.48 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 7,277.47 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 472,577.10 | | |
| 6) TOTAL, LIABILITIES | | | 499,666.05 | | |
| 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) | | | 544,632.69 | | |

| 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 | 94,815.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 94,815.00 | 0.00 | -100.0% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 2,567,534.96 | 2,966,000.00 | 15.5% |
| All Other State Revenue | All Other | 8590 | 146,276.80 | 826,893.00 | 465.3% |
| TOTAL, OTHER STATE REVENUE | | | 2,713,811.76 | 3,792,893.00 | 39.8% |
| 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 | 3,626.31 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 206.79 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 3,013.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 6,846.10 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 2,815,472.86 | 3,792,893.00 | 34.7% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 847,122.47 | 873,799.00 | 3.1% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 109,187.40 | 87,440.00 | -19.9% |
| Other Certificated Salaries | | 1900 | 35,076.28 | 24,179.00 | -31.1% |
| TOTAL, CERTIFICATED SALARIES | | | 991,386.15 | 985,418.00 | -0.6% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 627,702.76 | 721,129.00 | 14.9% |
| Classified Support Salaries | | 2200 | 26,791.80 | 42,508.00 | 58.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 214,067.41 | 206,623.00 | -3.5% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 868,561.97 | 970,260.00 | 11.7% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 162,070.89 | 150,760.00 | -7.0% |
| PERS | | 3201-3202 | 240,953.78 | 296,084.00 | 22.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 96,258.13 | 109,565.00 | 13.8% |
| Health and Welfare Benefits | | 3401-3402 | 285,151.86 | 296,718.00 | 4.1% |
| Unemployment Insurance | | 3501-3502 | 959.54 | 24,055.00 | 2406.9% |
| Workers' Compensation | | 3601-3602 | 13,948.99 | 14,669.00 | 5.2% |
| OPEB, Allocated | | 3701-3702 | 7,439.82 | 7,822.00 | 5.1% |
| 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 | | | 806,783.01 | 899,673.00 | 11.5% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 33,435.69 | 66,302.00 | 98.3% |
| Noncapitalized Equipment | | 4400 | 28,817.53 | 21,000.00 | -27.1% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 62,253.22 | 87,302.00 | 40.2% |

| 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 | 74.87 | 5,500.00 | 7246.1% |
| Dues and Memberships | | 5300 | 1,118.00 | 125.00 | -88.8% |
| 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 | 534.47 | 4,350.00 | 713.9% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 19,389.09 | 43,162.00 | 122.6% |
| Communications | | 5900 | 42.10 | 100.00 | 137.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 21,158.53 | 53,237.00 | 151.6% |
| 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 | 27,078.83 | 680,795.00 | 2414.1% |
| 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 | | | 27,078.83 | 680,795.00 | 2414.1% |
| 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 | 156,014.96 | 229,440.00 | 47.1% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 156,014.96 | 229,440.00 | 47.1% |
| TOTAL, EXPENDITURES | | | 2,933,236.67 | 3,906,125.00 | 33.2% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 1,190.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,190.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from 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) | | | 1,190.00 | 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 | 94,815.00 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 2,713,811.76 | 3,792,893.00 | 39.8% |
| 4) Other Local Revenue | | 8600-8799 | 6,846.10 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 2,815,472.86 | 3,792,893.00 | 34.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 2,176,675.16 | 2,438,999.00 | 12.1% |
| 2) Instruction - Related Services | 2000-2999 | | 529,198.98 | 483,299.00 | -8.7% |
| 3) Pupil Services | 3000-3999 | | 6,367.65 | 10,000.00 | 57.0% |
| 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 | | 156,014.96 | 229,440.00 | 47.1% |
| 8) Plant Services | 8000-8999 | | 64,979.92 | 744,387.00 | 1045.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 2,933,236.67 | 3,906,125.00 | 33.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (117,763.81) | (113,232.00) | -3.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,190.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,190.00 | 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) | | | (116,573.81) | (113,232.00) | -2.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 661,206.50 | 544,632.69 | -17.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 661,206.50 | 544,632.69 | -17.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 661,206.50 | 544,632.69 | -17.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 544,632.69 | 431,400.69 | -20.8% |
| 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 | 544,426.62 | 437,035.26 | -19.7% |
| 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 | 206.79 | 206.79 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (0.72) | (5,841.36) | 811200.0% |

| Resource | Description | 2020-21 | 2021-22 |
|---------------------------|---|-------------------|------------|
| | | Unaudited Actuals | Budget |
| 5058 | Child Development: Coronavirus Response and Relief Supple | 74,163.36 | 0.00 |
| 6130 | Child Development: Center-Based Reserve Account | 470,263.26 | 437,035.26 |
| Total, Restricted Balance | | 544,426.62 | 437,035.26 |

| 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 | 11,812,694.19 | 15,331,498.00 | 29.8% |
| 3) Other State Revenue | | 8300-8599 | 590,010.14 | 956,615.00 | 62.1% |
| 4) Other Local Revenue | | 8600-8799 | 13,747.82 | 71,155.00 | 417.6% |
| 5) TOTAL, REVENUES | | | 12,416,452.15 | 16,359,268.00 | 31.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 4,980,545.56 | 5,407,250.00 | 8.6% |
| 3) Employee Benefits | | 3000-3999 | 2,093,078.87 | 2,339,097.00 | 11.8% |
| 4) Books and Supplies | | 4000-4999 | 5,739,918.70 | 7,082,034.00 | 23.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 747,382.10 | 692,179.00 | -7.4% |
| 6) Capital Outlay | | 6000-6999 | 75,083.07 | 35,000.00 | -53.4% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 407,575.56 | 508,845.00 | 24.8% |
| 9) TOTAL, EXPENDITURES | | | 14,043,583.86 | 16,064,405.00 | 14.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,627,131.71) | 294,863.00 | -118.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,627,131.71) | 294,863.00 | -118.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,549,564.83 | 1,922,433.12 | -45.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,549,564.83 | 1,922,433.12 | -45.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,549,564.83 | 1,922,433.12 | -45.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,922,433.12 | 2,217,296.12 | 15.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 2,540.00 | 0.00 | -100.0% |
| Stores | | 9712 | 854,536.62 | 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 | 1,064,818.00 | 2,216,757.62 | 108.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 538.50 | 538.50 | 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 | 324,122.24 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 64.82 | | |
| b) in Banks | | 9120 | 62,672.26 | | |
| c) in Revolving Cash Account | | 9130 | 2,540.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 1,339,600.09 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 521.23 | | |
| 6) Stores | | 9320 | 854,536.62 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 2,584,057.26 | | |
| 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 | 163,322.53 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 498,301.61 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 661,624.14 | | |
| 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) | | | 1,922,433.12 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 10,944,439.86 | 14,231,474.00 | 30.0% |
| Donated Food Commodities | | 8221 | 868,254.33 | 1,100,024.00 | 26.7% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 11,812,694.19 | 15,331,498.00 | 29.8% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 590,010.14 | 956,615.00 | 62.1% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 590,010.14 | 956,615.00 | 62.1% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 10,455.81 | 56,155.00 | 437.1% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,227.19 | 15,000.00 | 364.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 64.82 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 13,747.82 | 71,155.00 | 417.6% |
| TOTAL, REVENUES | | | 12,416,452.15 | 16,359,268.00 | 31.8% |

| 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 | 3,580,094.02 | 3,918,192.00 | 9.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 694,296.26 | 703,946.00 | 1.4% |
| Clerical, Technical and Office Salaries | | 2400 | 558,232.94 | 621,690.00 | 11.4% |
| Other Classified Salaries | | 2900 | 147,922.34 | 163,422.00 | 10.5% |
| TOTAL, CLASSIFIED SALARIES | | | 4,980,545.56 | 5,407,250.00 | 8.6% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 940,214.65 | 1,091,567.00 | 16.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 339,472.25 | 376,218.00 | 10.8% |
| Health and Welfare Benefits | | 3401-3402 | 753,765.04 | 742,617.00 | -1.5% |
| Unemployment Insurance | | 3501-3502 | 2,642.10 | 66,510.00 | 2417.3% |
| Workers' Compensation | | 3601-3602 | 37,061.87 | 40,556.00 | 9.4% |
| OPEB, Allocated | | 3701-3702 | 19,922.96 | 21,629.00 | 8.6% |
| 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 | | | 2,093,078.87 | 2,339,097.00 | 11.8% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 366,437.79 | 822,557.00 | 124.5% |
| Noncapitalized Equipment | | 4400 | 23,898.97 | 53,000.00 | 121.8% |
| Food | | 4700 | 5,349,581.94 | 6,206,477.00 | 16.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,739,918.70 | 7,082,034.00 | 23.4% |

| 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 | 115.43 | 5,500.00 | 4664.8% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 242,031.65 | 234,700.00 | -3.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 357,439.72 | 350,768.00 | -1.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 35,153.05 | 6,764.00 | -80.8% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 77,858.28 | 72,947.00 | -6.3% |
| Communications | | 5900 | 34,783.97 | 21,500.00 | -38.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 747,382.10 | 692,179.00 | -7.4% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 44,709.58 | 0.00 | -100.0% |
| Equipment | | 6400 | 0.00 | 15,000.00 | New |
| Equipment Replacement | | 6500 | 30,373.49 | 20,000.00 | -34.2% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 75,083.07 | 35,000.00 | -53.4% |
| 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 | 407,575.56 | 508,845.00 | 24.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 407,575.56 | 508,845.00 | 24.8% |
| TOTAL, EXPENDITURES | | | 14,043,583.86 | 16,064,405.00 | 14.4% |

| 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 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 | 11,812,694.19 | 15,331,498.00 | 29.8% |
| 3) Other State Revenue | | 8300-8599 | 590,010.14 | 956,615.00 | 62.1% |
| 4) Other Local Revenue | | 8600-8799 | 13,747.82 | 71,155.00 | 417.6% |
| 5) TOTAL, REVENUES | | | 12,416,452.15 | 16,359,268.00 | 31.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 13,347,303.07 | 15,320,860.00 | 14.8% |
| 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 | | 407,575.56 | 508,845.00 | 24.8% |
| 8) Plant Services | 8000-8999 | | 288,705.23 | 234,700.00 | -18.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 14,043,583.86 | 16,064,405.00 | 14.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (1,627,131.71) | 294,863.00 | -118.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,627,131.71) | 294,863.00 | -118.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,549,564.83 | 1,922,433.12 | -45.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,549,564.83 | 1,922,433.12 | -45.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,549,564.83 | 1,922,433.12 | -45.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,922,433.12 | 2,217,296.12 | 15.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 2,540.00 | 0.00 | -100.0% |
| Stores | | 9712 | 854,536.62 | 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 | 1,064,818.00 | 2,216,757.62 | 108.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 538.50 | 538.50 | 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 I | 158,098.64 | 1,310,038.26 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Cen | 906,719.36 | 906,719.36 |
| Total, Restricted Balance | | 1,064,818.00 | 2,216,757.62 |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,848.56 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 2,848.56 | 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 | 408,166.29 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 649,270.87 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 511,296.51 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,568,733.67 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,565,885.11) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,152,801.27 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,152,801.27 | 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) | | | (413,083.84) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 413,189.75 | 105.91 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 413,189.75 | 105.91 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 413,189.75 | 105.91 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 105.91 | 105.91 | 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 | 105.91 | 105.91 | 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 | 529,565.35 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 105.91 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 1,345.95 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 531,017.21 | | |
| 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 | 16,640.57 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 514,270.73 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 530,911.30 | | |
| 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) | | | 105.91 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,742.65 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 105.91 | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,848.56 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 2,848.56 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|-------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 402,937.59 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 5,228.70 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 408,166.29 | 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% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 239,594.46 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 409,676.41 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 649,270.87 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 500,318.74 | 0.00 | -100.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 10,977.77 | 0.00 | -100.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 511,296.51 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,568,733.67 | 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 | 1,152,801.27 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,152,801.27 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 1,152,801.27 | 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 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,848.56 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 2,848.56 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 1,568,733.67 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,568,733.67 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (1,565,885.11) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,152,801.27 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,152,801.27 | 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) | | | (413,083.84) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 413,189.75 | 105.91 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 413,189.75 | 105.91 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 413,189.75 | 105.91 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 105.91 | 105.91 | 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 | 105.91 | 105.91 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| 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 | 17,204.20 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 17,204.20 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 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) | | | 17,204.20 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 325,313.41 | 149,533.00 | -54.0% |
| 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 | | | 325,313.41 | 149,533.00 | -54.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 342,517.61 | 149,533.00 | -56.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,761,458.28 | 5,103,975.89 | 7.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,761,458.28 | 5,103,975.89 | 7.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,761,458.28 | 5,103,975.89 | 7.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,103,975.89 | 5,253,508.89 | 2.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 5,275,955.00 | New |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 5,103,975.89 | 0.00 | -100.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (22,446.11) | New |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 4,777,706.94 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 955.54 | | |
| 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 | 325,313.41 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 5,103,975.89 | | |
| 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) | | | 5,103,975.89 | | |

| | | | 2020-21 | 2021-22 | Percent |
|--|----------------|--------------|-------------------|---------|------------|
| Description | Resource Codes | Object Codes | Unaudited Actuals | Budget | Difference |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 16,248.66 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 955.54 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 17,204.20 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 17,204.20 | 0.00 | -100.0% |

| 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 | 325,313.41 | 149,533.00 | -54.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 325,313.41 | 149,533.00 | -54.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 325,313.41 | 149,533.00 | -54.0% |

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 17,204.20 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 17,204.20 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 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) | | | 17,204.20 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 325,313.41 | 149,533.00 | -54.0% |
| 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 | | | 325,313.41 | 149,533.00 | -54.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 342,517.61 | 149,533.00 | -56.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,761,458.28 | 5,103,975.89 | 7.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,761,458.28 | 5,103,975.89 | 7.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,761,458.28 | 5,103,975.89 | 7.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,103,975.89 | 5,253,508.89 | 2.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 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 | 5,275,955.00 | New |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 5,103,975.89 | 0.00 | -100.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (22,446.11) | New |

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

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| 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 | 189,938.84 | 225,000.00 | 18.5% |
| 5) TOTAL, REVENUES | | | 189,938.84 | 225,000.00 | 18.5% |
| 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 | 269.70 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,335.12 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 11,466,334.25 | 18,790,182.00 | 63.9% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 11,468,939.07 | 18,790,182.00 | 63.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (11,279,000.23) | (18,565,182.00) | 64.6% |
| 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 | 25,725,756.25 | 24,800,000.00 | -3.6% |
| 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 | | | 25,725,756.25 | 24,800,000.00 | -3.6% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 14,446,756.02 | 6,234,818.00 | -56.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 24,797,776.49 | 39,244,532.51 | 58.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 24,797,776.49 | 39,244,532.51 | 58.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 24,797,776.49 | 39,244,532.51 | 58.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 39,244,532.51 | 45,479,350.51 | 15.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 39,236,482.63 | 45,471,300.63 | 15.9% |
| 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 | 8,049.88 | 8,049.88 | 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 | 40,249,413.51 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 8,049.88 | | |
| 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 | 29,129.55 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 40,286,592.94 | | |
| 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 | 1,042,060.43 | | |
| 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 | | | 1,042,060.43 | | |
| 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) | | | 39,244,532.51 | | |

| 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 | 181,888.96 | 225,000.00 | 23.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 8,049.88 | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 189,938.84 | 225,000.00 | 18.5% |
| TOTAL, REVENUES | | | 189,938.84 | 225,000.00 | 18.5% |

SACS-81

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 269.70 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 269.70 | 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 | 75.18 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 419.50 | 0.00 | -100.0% |
| Communications | | 5900 | 1,840.44 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,335.12 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 2,500.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 825,011.03 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 10,638,823.22 | 18,790,182.00 | 76.6% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 11,466,334.25 | 18,790,182.00 | 63.9% |
| 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 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 11,468,939.07 | 18,790,182.00 | 63.8% |

| 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 | 25,725,756.25 | 24,800,000.00 | -3.6% |
| 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 | | | 25,725,756.25 | 24,800,000.00 | -3.6% |
| 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) | | | 25,725,756.25 | 24,800,000.00 | -3.6% |

| 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 | 189,938.84 | 225,000.00 | 18.5% |
| 5) TOTAL, REVENUES | | | 189,938.84 | 225,000.00 | 18.5% |
| 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 | | 11,468,939.07 | 18,790,182.00 | 63.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 11,468,939.07 | 18,790,182.00 | 63.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (11,279,000.23) | (18,565,182.00) | 64.6% |
| 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 | 25,725,756.25 | 24,800,000.00 | -3.6% |
| 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 | | | 25,725,756.25 | 24,800,000.00 | -3.6% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 14,446,756.02 | 6,234,818.00 | -56.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 24,797,776.49 | 39,244,532.51 | 58.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 24,797,776.49 | 39,244,532.51 | 58.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 24,797,776.49 | 39,244,532.51 | 58.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 39,244,532.51 | 45,479,350.51 | 15.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 39,236,482.63 | 45,471,300.63 | 15.9% |
| 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 | 8,049.88 | 8,049.88 | 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 | 39,236,482.63 | 45,471,300.63 |
| Total, Restricted Balance | | 39,236,482.63 | 45,471,300.63 |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 11,191,387.49 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 11,191,387.49 | 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 | 25,013.58 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 697,300.47 | 106,728.00 | -84.7% |
| 6) Capital Outlay | | 6000-6999 | 11,942,126.39 | 6,034,497.00 | -49.5% |
| 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 | | | 12,664,440.44 | 6,141,225.00 | -51.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,473,052.95) | (6,141,225.00) | 316.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 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) | | | (1,473,052.95) | (6,141,225.00) | 316.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,246,671.16 | 10,773,618.21 | -12.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,246,671.16 | 10,773,618.21 | -12.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,246,671.16 | 10,773,618.21 | -12.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,773,618.21 | 4,632,393.21 | -57.0% |
| 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 | 4,297,206.31 | 0.00 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 4,500,098.00 | New |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 6,476,411.90 | 250,114.90 | -96.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (117,819.69) | New |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 13,352,273.08 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 2,670.45 | | |
| 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 | 522,389.08 | | |
| 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 | | | 13,877,332.61 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 3,103,693.01 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 21.39 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 3,103,714.40 | | |
| 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) | | | 10,773,618.21 | | |

| 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 | 60,382.33 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 2,670.45 | 0.00 | -100.0% |
| Fees and Contracts Mitigation/Developer Fees | | 8681 | 5,725,131.24 | 0.00 | -100.0% |
| Other Local Revenue All Other Local Revenue | | 8699 | 5,403,203.47 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 11,191,387.49 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 11,191,387.49 | 0.00 | -100.0% |

| 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 | 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 | | | | | |
| 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 | 4,500.13 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 20,513.45 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 25,013.58 | 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 | 438,839.15 | 0.00 | -100.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,471.35 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 310.64 | 0.00 | -100.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 256,636.53 | 106,728.00 | -58.4% |
| Communications | | 5900 | 42.80 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 697,300.47 | 106,728.00 | -84.7% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 2,045.60 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 285,247.66 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 11,594,068.86 | 6,034,497.00 | -48.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 60,764.27 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 11,942,126.39 | 6,034,497.00 | -49.5% |
| 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 | | | 12,664,440.44 | 6,141,225.00 | -51.5% |

| 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) | | SACS-95 | 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 | 11,191,387.49 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 11,191,387.49 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 253,515.67 | 106,728.00 | -57.9% |
| 8) Plant Services | 8000-8999 | | 12,410,924.77 | 6,034,497.00 | -51.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 12,664,440.44 | 6,141,225.00 | -51.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (1,473,052.95) | (6,141,225.00) | 316.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 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) | | | (1,473,052.95) | (6,141,225.00) | 316.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,246,671.16 | 10,773,618.21 | -12.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,246,671.16 | 10,773,618.21 | -12.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,246,671.16 | 10,773,618.21 | -12.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,773,618.21 | 4,632,393.21 | -57.0% |
| 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 | 4,297,206.31 | 0.00 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 4,500,098.00 | New |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 6,476,411.90 | 250,114.90 | -96.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (117,819.69) | New |

| Resource | Description | 2020-21 | 2021-22 |
|---------------------------|------------------------|-------------------|---------|
| | | Unaudited Actuals | Budget |
| 9010 | Other Restricted Local | 4,297,206.31 | 0.00 |
| Total, Restricted Balance | | 4,297,206.31 | 0.00 |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,868.30 | 3,000.00 | 60.6% |
| 5) TOTAL, REVENUES | | | 1,868.30 | 3,000.00 | 60.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 44,436.94 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 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 | | | 44,436.94 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (42,568.64) | 3,000.00 | -107.0% |
| 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) | | | (42,568.64) | 3,000.00 | -107.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 522,606.83 | 480,038.19 | -8.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 522,606.83 | 480,038.19 | -8.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 522,606.83 | 480,038.19 | -8.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 480,038.19 | 483,038.19 | 0.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 484,170.00 | New |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 480,038.19 | 0.00 | -100.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (1,131.81) | New |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 479,942.20 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 95.99 | | |
| 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 | | | 480,038.19 | | |
| 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) | | | 480,038.19 | | |

| 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 | 1,772.31 | 3,000.00 | 69.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 95.99 | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,868.30 | 3,000.00 | 60.6% |
| TOTAL, REVENUES | | | 1,868.30 | 3,000.00 | 60.6% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 44,436.94 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 44,436.94 | 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 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 44,436.94 | 0.00 | -100.0% |

| 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 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 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) | | | 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 | 1,868.30 | 3,000.00 | 60.6% |
| 5) TOTAL, REVENUES | | | 1,868.30 | 3,000.00 | 60.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 44,436.94 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 44,436.94 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (42,568.64) | 3,000.00 | -107.0% |
| 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) | | | (42,568.64) | 3,000.00 | -107.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 522,606.83 | 480,038.19 | -8.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 522,606.83 | 480,038.19 | -8.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 522,606.83 | 480,038.19 | -8.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 480,038.19 | 483,038.19 | 0.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 484,170.00 | New |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 480,038.19 | 0.00 | -100.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (1,131.81) | New |

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

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| 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 | 160,970.58 | 162,633.06 | 1.0% |
| 4) Other Local Revenue | | 8600-8799 | 15,416,532.93 | 15,688,744.23 | 1.8% |
| 5) TOTAL, REVENUES | | | 15,577,503.51 | 15,851,377.29 | 1.8% |
| 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 | 14,236,455.44 | 12,523,042.34 | -12.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 14,236,455.44 | 12,523,042.34 | -12.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,341,048.07 | 3,328,334.95 | 148.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 1,906,172.99 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,906,172.99 | 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) | | | 3,247,221.06 | 3,328,334.95 | 2.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,691,691.10 | 19,938,912.16 | 19.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,691,691.10 | 19,938,912.16 | 19.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,691,691.10 | 19,938,912.16 | 19.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 19,938,912.16 | 23,267,247.11 | 16.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 19,938,912.16 | 23,267,247.11 | 16.7% |
| 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 | 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 | 19,934,925.17 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 3,986.99 | | |
| 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 | | | 19,938,912.16 | | |
| 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) | | | 19,938,912.16 | | |

| 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 | 160,970.58 | 162,633.06 | 1.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 160,970.58 | 162,633.06 | 1.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll | | 8611 | 14,220,105.45 | 15,456,451.22 | 8.7% |
| Unsecured Roll | | 8612 | 229,120.75 | 232,293.01 | 1.4% |
| Prior Years' Taxes | | 8613 | 581,975.02 | 0.00 | -100.0% |
| Supplemental Taxes | | 8614 | 310,668.41 | 0.00 | -100.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 70,676.31 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 3,986.99 | 0.00 | -100.0% |
| Other Local Revenue All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 15,416,532.93 | 15,688,744.23 | 1.8% |
| TOTAL, REVENUES | | | 15,577,503.51 | 15,851,377.29 | 1.8% |

| 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 | 6,970,000.00 | 7,685,000.00 | 10.3% |
| Bond Interest and Other Service Charges | | 7434 | 7,266,455.44 | 4,838,042.34 | -33.4% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 14,236,455.44 | 12,523,042.34 | -12.0% |
| TOTAL, EXPENDITURES | | | 14,236,455.44 | 12,523,042.34 | -12.0% |

| 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 | | | | | |
| 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 | 1,906,172.99 | 0.00 | -100.0% |
| (c) TOTAL, SOURCES | | | 1,906,172.99 | 0.00 | -100.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 1,906,172.99 | 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 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 160,970.58 | 162,633.06 | 1.0% |
| 4) Other Local Revenue | | 8600-8799 | 15,416,532.93 | 15,688,744.23 | 1.8% |
| 5) TOTAL, REVENUES | | | 15,577,503.51 | 15,851,377.29 | 1.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 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 | 14,236,455.44 | 12,523,042.34 | -12.0% |
| 10) TOTAL, EXPENDITURES | | | 14,236,455.44 | 12,523,042.34 | -12.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 1,341,048.07 | 3,328,334.95 | 148.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 1,906,172.99 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,906,172.99 | 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) | | | 3,247,221.06 | 3,328,334.95 | 2.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,691,691.10 | 19,938,912.16 | 19.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,691,691.10 | 19,938,912.16 | 19.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,691,691.10 | 19,938,912.16 | 19.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 19,938,912.16 | 23,267,247.11 | 16.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 19,938,912.16 | 23,267,247.11 | 16.7% |
| 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 | 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 | 19,938,912.16 | 23,267,247.11 |
| Total, Restricted Balance | | 19,938,912.16 | 23,267,247.11 |

| 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 | 7,573.00 | 6,729.00 | -11.1% |
| 4) Other Local Revenue | | 8600-8799 | 14,892,916.59 | 19,459,666.00 | 30.7% |
| 5) TOTAL, REVENUES | | | 14,900,489.59 | 19,466,395.00 | 30.6% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 5,128,663.09 | 10,727,514.00 | 109.2% |
| 3) Employee Benefits | | 3000-3999 | 4,922,658.17 | 4,808,536.00 | -2.3% |
| 4) Books and Supplies | | 4000-4999 | 877,786.95 | 1,997,562.00 | 127.6% |
| 5) Services and Other Operating Expenses | | 5000-5999 | (2,328,297.42) | (4,768,431.00) | 104.8% |
| 6) Depreciation and Amortization | | 6000-6999 | 1,087,673.85 | 1,381,242.00 | 27.0% |
| 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 | | | 9,688,484.64 | 14,146,423.00 | 46.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 5,212,004.95 | 5,319,972.00 | 2.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 2,079,918.34 | 4,334,717.00 | 108.4% |
| 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 | | | (2,079,918.34) | (4,334,717.00) | 108.4% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 3,132,086.61 | 985,255.00 | -68.5% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | (2,731,201.41) | 400,885.20 | -114.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | (2,731,201.41) | 400,885.20 | -114.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | (2,731,201.41) | 400,885.20 | -114.7% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 400,885.20 | 1,386,140.20 | 245.8% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 389,640.68 | 178,213.00 | -54.3% |
| b) Restricted Net Position | | 9797 | 0.00 | 1,827,943.00 | New |
| c) Unrestricted Net Position | | 9790 | 11,244.52 | (620,015.80) | -5613.9% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 13,386,270.89 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 2,677.25 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 2,345,237.19 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 644,258.46 | | |
| 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 | 26,236,027.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | (16,442,189.00) | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 26,172,281.79 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 3,030,604.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 3,030,604.00 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 699,139.18 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 2,081,062.59 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net Pension Liability | | 9663 | 21,310,071.00 | | |
| b) Total/Net OPEB Liability | | 9664 | 2,645,048.00 | | |
| c) Compensated Absences | | 9665 | 332,606.73 | | |
| d) COPs Payable | | 9666 | 0.00 | | |
| e) Capital Leases Payable | | 9667 | 1,013,214.09 | | |
| f) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| g) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 28,081,141.59 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 720,859.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 720,859.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2) | | | 400,885.20 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 7,573.00 | 6,729.00 | -11.1% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 7,573.00 | 6,729.00 | -11.1% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 31,860.50 | 96,990.00 | 204.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 2,677.25 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| All Other Fees and Contracts | | 8689 | 11,806,098.76 | 19,159,311.00 | 62.3% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 3,052,280.08 | 203,365.00 | -93.3% |
| TOTAL, OTHER LOCAL REVENUE | | | 14,892,916.59 | 19,459,666.00 | 30.7% |
| TOTAL, REVENUES | | | 14,900,489.59 | 19,466,395.00 | 30.6% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 3,496,952.25 | 9,106,686.00 | 160.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,039,379.29 | 1,098,317.00 | 5.7% |
| Clerical, Technical and Office Salaries | | 2400 | 592,331.55 | 522,511.00 | -11.8% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 5,128,663.09 | 10,727,514.00 | 109.2% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 19,668.64 | 19,336.00 | -1.7% |
| PERS | | 3201-3202 | 1,006,423.03 | 2,439,883.00 | 142.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 357,435.15 | 812,023.00 | 127.2% |
| Health and Welfare Benefits | | 3401-3402 | 1,180,544.89 | 1,281,979.00 | 8.6% |
| Unemployment Insurance | | 3501-3502 | 4,301.75 | 131,949.00 | 2967.3% |
| Workers' Compensation | | 3601-3602 | 37,802.29 | 80,456.00 | 112.8% |
| OPEB, Allocated | | 3701-3702 | 20,647.42 | 42,910.00 | 107.8% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 2,295,835.00 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 4,922,658.17 | 4,808,536.00 | -2.3% |
| 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 | 875,290.59 | 1,967,525.00 | 124.8% |
| Noncapitalized Equipment | | 4400 | 2,496.36 | 30,037.00 | 1103.2% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 877,786.95 | 1,997,562.00 | 127.6% |

| 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 | 73,567.31 | 48,976.00 | -33.4% |
| Dues and Memberships | | 5300 | 6,995.00 | 4,416.00 | -36.9% |
| Insurance | | 5400-5450 | 588,158.00 | 315,310.00 | -46.4% |
| Operations and Housekeeping Services | | 5500 | 36,842.87 | 31,121.00 | -15.5% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 439,230.68 | 350,388.00 | -20.2% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (3,949,453.17) | (6,268,557.00) | 58.7% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 452,093.97 | 722,197.00 | 59.7% |
| Communications | | 5900 | 24,267.92 | 27,718.00 | 14.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | (2,328,297.42) | (4,768,431.00) | 104.8% |
| DEPRECIATION AND AMORTIZATION | | | | | |
| Depreciation Expense | | 6900 | 1,087,673.85 | 1,381,242.00 | 27.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 1,087,673.85 | 1,381,242.00 | 27.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 9,688,484.64 | 14,146,423.00 | 46.0% |

| 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 | 2,079,918.34 | 4,334,717.00 | 108.4% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 2,079,918.34 | 4,334,717.00 | 108.4% |
| 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) | | | (2,079,918.34) | (4,334,717.00) | 108.4% |

| 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 | 7,573.00 | 6,729.00 | -11.1% |
| 4) Other Local Revenue | | 8600-8799 | 14,892,916.59 | 19,459,666.00 | 30.7% |
| 5) TOTAL, REVENUES | | | 14,900,489.59 | 19,466,395.00 | 30.6% |
| 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 | | 9,688,484.64 | 14,146,423.00 | 46.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 9,688,484.64 | 14,146,423.00 | 46.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 5,212,004.95 | 5,319,972.00 | 2.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 2,079,918.34 | 4,334,717.00 | 108.4% |
| 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 | | | (2,079,918.34) | (4,334,717.00) | 108.4% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 3,132,086.61 | 985,255.00 | -68.5% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | (2,731,201.41) | 400,885.20 | -114.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | (2,731,201.41) | 400,885.20 | -114.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | (2,731,201.41) | 400,885.20 | -114.7% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 400,885.20 | 1,386,140.20 | 245.8% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 389,640.68 | 178,213.00 | -54.3% |
| b) Restricted Net Position | | 9797 | 0.00 | 1,827,943.00 | New |
| c) Unrestricted Net Position | | 9790 | 11,244.52 | (620,015.80) | -5613.9% |

| Resource | Description | 2020-21 | 2021-22 |
|--------------------------------|------------------------|-------------------|--------------|
| | | Unaudited Actuals | Budget |
| 9010 | Other Restricted Local | 0.00 | 1,827,943.00 |
| Total, Restricted Net Position | | 0.00 | 1,827,943.00 |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,324,388.05 | 2,892,043.00 | 24.4% |
| 5) TOTAL, REVENUES | | | 2,324,388.05 | 2,892,043.00 | 24.4% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 682.88 | 0.00 | -100.0% |
| 3) Employee Benefits | | 3000-3999 | 715.53 | 0.00 | -100.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 1,073,197.15 | 2,742,510.00 | 155.5% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 1,074,595.56 | 2,742,510.00 | 155.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,249,792.49 | 149,533.00 | -88.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 325,313.41 | 149,533.00 | -54.0% |
| 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 | | | (325,313.41) | (149,533.00) | -54.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 924,479.08 | 0.00 | -100.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 396,266.76 | 1,320,745.84 | 233.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 396,266.76 | 1,320,745.84 | 233.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 396,266.76 | 1,320,745.84 | 233.3% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 1,320,745.84 | 1,320,745.84 | 0.0% |
| 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 | 1,320,745.84 | 1,320,745.84 | 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 | 10,340,444.99 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 2,068.08 | | |
| b) in Banks | | 9120 | 42,766.38 | | |
| 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 | 2,516.10 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 102,341.49 | | |
| 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 | | | 10,490,137.04 | | |
| 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 | 8,843,583.79 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 325,807.41 | | |
| 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 | | | 9,169,391.20 | | |
| 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) | | | 1,320,745.84 | | |

| 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 | 35,531.09 | 210,000.00 | 491.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 2,068.08 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 2,136,788.88 | 2,682,043.00 | 25.5% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 150,000.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,324,388.05 | 2,892,043.00 | 24.4% |
| TOTAL, REVENUES | | | 2,324,388.05 | 2,892,043.00 | 24.4% |

| 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 | 682.88 | 0.00 | -100.0% |
| 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 | | | 682.88 | 0.00 | -100.0% |
| 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 | 9.90 | 0.00 | -100.0% |
| Health and Welfare Benefits | | 3401-3402 | 700.17 | 0.00 | -100.0% |
| Unemployment Insurance | | 3501-3502 | 0.34 | 0.00 | -100.0% |
| Workers' Compensation | | 3601-3602 | 5.12 | 0.00 | -100.0% |
| 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 | | | 715.53 | 0.00 | -100.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 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 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 | 262,271.00 | 152,510.00 | -41.9% |
| 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 | 810,926.15 | 2,590,000.00 | 219.4% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 1,073,197.15 | 2,742,510.00 | 155.5% |
| 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 | | | 1,074,595.56 | 2,742,510.00 | 155.2% |

| 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 | 325,313.41 | 149,533.00 | -54.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 325,313.41 | 149,533.00 | -54.0% |
| 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) | | | (325,313.41) | (149,533.00) | -54.0% |

| 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 | 2,324,388.05 | 2,892,043.00 | 24.4% |
| 5) TOTAL, REVENUES | | | 2,324,388.05 | 2,892,043.00 | 24.4% |
| 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 | | 1,074,595.56 | 2,742,510.00 | 155.2% |
| 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 | | | 1,074,595.56 | 2,742,510.00 | 155.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 1,249,792.49 | 149,533.00 | -88.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 325,313.41 | 149,533.00 | -54.0% |
| 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 | | | (325,313.41) | (149,533.00) | -54.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 924,479.08 | 0.00 | -100.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 396,266.76 | 1,320,745.84 | 233.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 396,266.76 | 1,320,745.84 | 233.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 396,266.76 | 1,320,745.84 | 233.3% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 1,320,745.84 | 1,320,745.84 | 0.0% |
| 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 | 1,320,745.84 | 1,320,745.84 | 0.0% |

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

| 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) | 20,103.74 | 20,103.74 | 20,103.74 | 20,103.74 | 20,103.74 | 20,103.74 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 20,103.74 | 20,103.74 | 20,103.74 | 20,103.74 | 20,103.74 | 20,103.74 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 71.99 | 71.99 | 71.99 | 71.99 | 71.99 | 71.99 |
| b. Special Education-Special Day Class | 33.57 | 33.57 | 33.57 | 33.57 | 33.57 | 33.57 |
| c. Special Education-NPS/LCI | 2.61 | 2.61 | 2.61 | 2.61 | 2.61 | 2.61 |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 108.17 | 108.17 | 108.17 | 108.17 | 108.17 | 108.17 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 20,211.91 | 20,211.91 | 20,211.91 | 20,211.91 | 20,211.91 | 20,211.91 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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

| 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 |
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | | | | | | |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | 696.35 | 696.35 | 696.35 | 734.54 | 734.54 | 734.54 |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 696.35 | 696.35 | 696.35 | 734.54 | 734.54 | 734.54 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 696.35 | 696.35 | 696.35 | 734.54 | 734.54 | 734.54 |

| | 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 | 24,701,180.00 | | 24,701,180.00 | | | 24,701,180.00 |
| Work in Progress | 4,768,134.00 | | 4,768,134.00 | 21,581,459.00 | 3,712,183.00 | 22,637,410.00 |
| Total capital assets not being depreciated | 29,469,314.00 | 0.00 | 29,469,314.00 | 21,581,459.00 | 3,712,183.00 | 47,338,590.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | 593,328,777.00 | | 593,328,777.00 | 10,935,480.00 | 58,905.00 | 604,205,352.00 |
| Equipment | 28,148,761.00 | | 28,148,761.00 | 1,507,171.00 | 19,813.00 | 29,636,119.00 |
| Total capital assets being depreciated | 621,477,538.00 | 0.00 | 621,477,538.00 | 12,442,651.00 | 78,718.00 | 633,841,471.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | (213,420,640.00) | | (213,420,640.00) | 0.00 | 16,773,182.00 | (230,193,822.00) |
| Equipment | (18,828,535.00) | | (18,828,535.00) | | 1,467,811.00 | (20,296,346.00) |
| Total accumulated depreciation | (232,249,175.00) | 0.00 | (232,249,175.00) | 0.00 | 18,240,993.00 | (250,490,168.00) |
| Total capital assets being depreciated, net | 389,228,363.00 | 0.00 | 389,228,363.00 | 12,442,651.00 | 18,319,711.00 | 383,351,303.00 |
| Governmental activity capital assets, net | 418,697,677.00 | 0.00 | 418,697,677.00 | 34,024,110.00 | 22,031,894.00 | 430,689,893.00 |
| 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 | 22,738,827.00 | | 22,738,827.00 | | | 22,738,827.00 |
| Total capital assets being depreciated | 22,738,827.00 | 0.00 | 22,738,827.00 | 0.00 | 0.00 | 22,738,827.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | (15,354,515.15) | | (15,354,515.15) | | | (15,354,515.15) |
| Total accumulated depreciation | (15,354,515.15) | 0.00 | (15,354,515.15) | 0.00 | 0.00 | (15,354,515.15) |
| Total capital assets being depreciated, net | 7,384,311.85 | 0.00 | 7,384,311.85 | 0.00 | 0.00 | 7,384,311.85 |
| Business-type activity capital assets, net | 7,384,311.85 | 0.00 | 7,384,311.85 | 0.00 | 0.00 | 7,384,311.85 |

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 | Title I | ESSA CSI | ESSA CSI | ESSA CSI | ESSER I | ESSER II |
|--|----------------|--------------|------------|------------|-----------|--------------|---------------|
| FEDERAL CATALOG NUMBER | 84.01 | 84.01 | 84.01 | 84.01 | 84.01 | 84.425 | 84.425 |
| RESOURCE CODE | 3010 | 3010 | 3182 | 3182 | 3182 | 3210 | 3212 |
| REVENUE OBJECT | 8290 | 8290 | 8290 | 8290 | 8290 | 8290 | 8290 |
| LOCAL DESCRIPTION (if any) | PY 0 | PY 1 | 2018-19 | 2019-20 | 2020-21 | | |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | | 2,842,052.62 | 109,671.00 | | | | |
| 2. a. Current Year Award | 7,864,096.00 | | | 510,369.00 | | 6,278,289.00 | 24,886,305.00 |
| b. Transferability (ESSA) | | | | | | | |
| c. Other Adjustments | | | | | | | |
| d. Adj Curr Yr Award | | | | | | | |
| (sum lines 2a, 2b, & 2c) | 7,864,096.00 | 0.00 | 0.00 | 510,369.00 | 0.00 | 6,278,289.00 | 24,886,305.00 |
| 3. Required Matching Funds/Other | 14,444.81 | | | | | | |
| 4. Total Available Award | | | | | | | |
| (sum lines 1, 2d, & 3) | 7,878,540.81 | 2,842,052.62 | 109,671.00 | 510,369.00 | 0.00 | 6,278,289.00 | 24,886,305.00 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | | 127,592.00 | | | |
| 6. Cash Received in Current Year | 3,726,661.37 | 2,842,052.62 | 108,566.47 | | 88,774.00 | 2,952,407.00 | 2,488,631.00 |
| 7. Contributed Matching Funds | 14,444.81 | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 3,741,106.18 | 2,842,052.62 | 108,566.47 | 127,592.00 | 88,774.00 | 2,952,407.00 | 2,488,631.00 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 6,686,687.98 | 2,842,052.62 | 108,566.47 | 98,595.36 | | 1,307,790.71 | 1,342,727.58 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 6,686,687.98 | 2,842,052.62 | 108,566.47 | 98,595.36 | 0.00 | 1,307,790.71 | 1,342,727.58 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (2,945,581.80) | 0.00 | 0.00 | 28,996.64 | 88,774.00 | 1,644,616.29 | 1,145,903.42 |
| a. Unearned Revenue | | | | 28,996.64 | 88,774.00 | 1,644,616.29 | 1,145,903.42 |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | 2,945,581.80 | | 28,419.20 | | | | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 1,191,852.83 | 0.00 | 1,104.53 | 411,773.64 | 0.00 | 4,970,498.29 | 23,543,577.42 |
| 15. If Carryover is allowed, enter line 14 amount here | 1,191,852.83 | | 1,104.53 | 411,773.64 | | 4,970,498.29 | 23,543,577.42 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 6,672,243.17 | 2,842,052.62 | 136,985.67 | 98,595.36 | 0.00 | 1,307,790.71 | 1,342,727.58 |

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

| FEDERAL PROGRAM NAME | ESSER III | ESSER III LLM | GEER | CRF | IDEA - Local Asst | IDEA - Local Asst Private Schools | IDEA - Local Asst |
|--|---------------|---------------|--------------|---------------|-------------------|--------------------------------------|-------------------|
| FEDERAL CATALOG NUMBER | 84.425 | 84.425 | 84.425 | 21.019 | 84.027 | 84.027 | 84.027 |
| RESOURCE CODE | 3213 | 3214 | 3215 | 3220 | 3310 | 3311 | 3312 |
| REVENUE OBJECT | 8290 | 8290 | 8290 | 8290 | 8181 | 8181 | 8181 |
| LOCAL DESCRIPTION (if any) | | | | | | | |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | | | (616,284.70) | (76,257.47) | | | |
| 2. a. Current Year Award | 44,590,450.00 | 11,147,613.00 | 1,564,498.00 | 22,837,848.00 | 4,406,927.00 | | |
| b. Transferability (ESSA) | | | | | | 4,002.00 | 122,463.40 |
| c. Other Adjustments | | | | | (149,015.22) | | |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 44,590,450.00 | 11,147,613.00 | 1,564,498.00 | 22,837,848.00 | 4,257,911.78 | 4,002.00 | 122,463.40 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 44,590,450.00 | 11,147,613.00 | 948,213.30 | 22,761,590.53 | 4,257,911.78 | 4,002.00 | 122,463.40 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | (616,284.70) | (76,257.47) | | | |
| 6. Cash Received in Current Year | | | 1,009,249.00 | 22,837,848.00 | 4,406,927.00 | | |
| 7. Contributed Matching Funds | | | | | 389,560.43 | 4,002.00 | 122,463.40 |
| 8. Total Available (sum lines 5, 6, & 7) | 0.00 | 0.00 | 392,964.30 | 22,761,590.53 | 4,796,487.43 | 4,002.00 | 122,463.40 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | | | 17,882.37 | 22,761,590.53 | 4,257,911.78 | 4,002.00 | 122,463.40 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 0.00 | 0.00 | 17,882.37 | 22,761,590.53 | 4,257,911.78 | 4,002.00 | 122,463.40 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 0.00 | 0.00 | 375,081.93 | 0.00 | 538,575.65 | 0.00 | 0.00 |
| a. Unearned Revenue | | | 375,081.93 | | 538,575.65 | | |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | | | | | | | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 44,590,450.00 | 11,147,613.00 | 930,330.93 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15. If Carryover is allowed, enter line 14 amount here | 44,590,450.00 | 11,147,613.00 | 930,330.93 | | | | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 0.00 | 0.00 | 17,882.37 | 22,761,590.53 | 3,868,351.35 | 0.00 | 0.00 |

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

| FEDERAL PROGRAM NAME | IDEA - PreSchool Grants | IDEA - Early Intervention | IDEA - Mental Health | IDEA - PreSchl Staff Development | CTE Carl Perkins | Title II | Title II |
|--|-------------------------|---------------------------|----------------------|----------------------------------|------------------|------------|------------|
| FEDERAL CATALOG NUMBER | 84.173 | 84.173 | 84.027A | 84.173A | 84.048 | 84.367 | 84.367 |
| RESOURCE CODE | 3315 | 3318 | 3327 | 3345 | 3550 | 4035 | 4035 |
| REVENUE OBJECT | 8182 | 8182 | 8182 | 8182 | 8290 | 8290 | 8290 |
| LOCAL DESCRIPTION (if any) | | | | | | PY 0 | PY 1 |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | 76,653.09 | | 88,788.22 | 821.00 | 213,676.00 | 934,565.00 | 124,913.27 |
| 2. a. Current Year Award | | | | | | | |
| b. Transferability (ESSA) | 11,042.25 | 11,497.95 | | | | | |
| c. Other Adjustments | | | | | | | |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 11,042.25 | 11,497.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Required Matching Funds/Other | | | | | | 225.00 | |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 87,695.34 | 11,497.95 | 88,788.22 | 821.00 | 213,676.00 | 934,790.00 | 124,913.27 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | | | | | |
| 6. Cash Received in Current Year | 76,653.09 | | 88,788.22 | (871.01) | | 504,419.00 | 124,912.96 |
| 7. Contributed Matching Funds | 11,042.25 | 11,497.95 | | | | 225.00 | |
| 8. Total Available (sum lines 5, 6, & 7) | 87,695.34 | 11,497.95 | 88,788.22 | (871.01) | 0.00 | 504,644.00 | 124,912.96 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 87,695.34 | 11,497.95 | 88,788.22 | 821.00 | 213,676.00 | 499,872.61 | 124,912.96 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 87,695.34 | 11,497.95 | 88,788.22 | 821.00 | 213,676.00 | 499,872.61 | 124,912.96 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 0.00 | 0.00 | 0.00 | (1,692.01) | (213,676.00) | 4,771.39 | 0.00 |
| a. Unearned Revenue | | | | | | 4,771.39 | |
| b. Accounts Payable | | | | | | | 0.31 |
| c. Accounts Receivable | | | | 1,692.01 | 213,676.00 | | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 434,917.39 | 0.31 |
| 15. If Carryover is allowed, enter line 14 amount here | | | | | | 434,917.39 | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 76,653.09 | 0.00 | 88,788.22 | 821.00 | 213,676.00 | 499,647.61 | 124,912.65 |

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 IV | ESSA Student Support | ESSA Student Support | Title III | Title III | Indian Ed | Indian Ed |
|--|-------------|----------------------|----------------------|-------------|-----------|-------------|-----------|
| FEDERAL CATALOG NUMBER | 84.287 | 84.424 | 84.424 | 84.365 | 84.365 | 84.06 | 84.06 |
| RESOURCE CODE | 4124 | 4127 | 4127 | 4203 | 4203 | 4510 | 4510 |
| REVENUE OBJECT | 8290 | 8290 | 8290 | 8290 | 8290 | 8290 | 8290 |
| LOCAL DESCRIPTION (if any) | | PY 0 | PY 1 | PY 0 | PY 1 | PY 0 | PY 1 |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | | | 798,966.01 | | 53,710.53 | | 2,977.40 |
| 2. a. Current Year Award | 525,000.00 | 579,686.00 | | 301,982.00 | | 23,150.00 | |
| b. Transferability (ESSA) | | | | | | | |
| c. Other Adjustments | | | | | | | |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 525,000.00 | 579,686.00 | 0.00 | 301,982.00 | 0.00 | 23,150.00 | 0.00 |
| 3. Required Matching Funds/Other | | | | 474.95 | | | |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 525,000.00 | 579,686.00 | 798,966.01 | 302,456.95 | 53,710.53 | 23,150.00 | 2,977.40 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | 34,189.07 | | | | |
| 6. Cash Received in Current Year | 472,500.00 | | 655,267.00 | 129,341.00 | 53,710.49 | 10,071.25 | |
| 7. Contributed Matching Funds | | | | 474.95 | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 472,500.00 | 0.00 | 689,456.07 | 129,815.95 | 53,710.49 | 10,071.25 | 0.00 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 501,125.00 | 9,183.07 | 582,060.62 | 166,497.71 | | 20,224.48 | |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 501,125.00 | 9,183.07 | 582,060.62 | 166,497.71 | 0.00 | 20,224.48 | 0.00 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (28,625.00) | (9,183.07) | 107,395.45 | (36,681.76) | 53,710.49 | (10,153.23) | 0.00 |
| a. Unearned Revenue | | | 107,395.55 | | | | |
| b. Accounts Payable | | | | | 0.04 | | |
| c. Accounts Receivable | 28,625.00 | 9,183.07 | | 36,681.76 | | 10,153.23 | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 23,875.00 | 570,502.93 | 216,905.39 | 135,959.24 | 53,710.53 | 2,925.52 | 2,977.40 |
| 15. If Carryover is allowed, enter line 14 amount here | 23,875.00 | 570,502.93 | 216,905.39 | 135,959.24 | | | 2,977.40 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 501,125.00 | 9,183.07 | 582,060.52 | 166,022.76 | 53,710.45 | 20,224.48 | 0.00 |

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

| FEDERAL PROGRAM NAME | Child Dev Quality Improvement | Head Start | Head Start - Basic | McKinney Vento | SpEd - We Can Work | PBIS | GEER |
|--|-------------------------------|------------|--------------------|----------------|--------------------|-------------|------------|
| FEDERAL CATALOG NUMBER | 93.575 | 93.6 | 93.6 | 84.196 | 84.334(A) | 5920 | 84.425 C |
| RESOURCE CODE | 5035 | 5210 | 5210 | 5630 | 5810 | 8290 | 3215 |
| REVENUE OBJECT | 8290 | 8285 | 8285 | 8590 | 8590 | | 8290 |
| LOCAL DESCRIPTION (if any) | | PY 0 | PY 1-3 | | | | Fund 09 |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | | 342,437.37 | | | | 65,068.10 | |
| 2. a. Current Year Award | | | 1,730,192.00 | 3,442.70 | 591.73 | | 7,360.00 |
| b. Transferability (ESSA) | | | | | | | |
| c. Other Adjustments | 6,000.00 | | 171,738.00 | | | | |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 6,000.00 | 0.00 | 1,901,930.00 | 3,442.70 | 591.73 | 0.00 | 7,360.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 6,000.00 | 342,437.37 | 1,901,930.00 | 3,442.70 | 591.73 | 65,068.10 | 7,360.00 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 6,000.00 | | | | | | |
| 6. Cash Received in Current Year | | 300,366.96 | 1,138,090.12 | 3,442.70 | | | |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 6,000.00 | 300,366.96 | 1,138,090.12 | 3,442.70 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 5,999.88 | 300,366.96 | 1,450,454.52 | 3,442.70 | 591.73 | 29,211.07 | 7,360.00 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 5,999.88 | 300,366.96 | 1,450,454.52 | 3,442.70 | 591.73 | 29,211.07 | 7,360.00 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 0.12 | 0.00 | (312,364.40) | 0.00 | (591.73) | (29,211.07) | (7,360.00) |
| a. Unearned Revenue | | | | | | | |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | | | 312,364.40 | | | 29,211.07 | 7,360.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.12 | 42,070.41 | 451,475.48 | 0.00 | 0.00 | 35,857.03 | 0.00 |
| 15. If Carryover is allowed, enter line 14 amount here | | | 451,475.48 | | | 35,847.03 | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 6,000.00 | 300,366.96 | 1,450,454.52 | 3,442.70 | 0.00 | 29,211.07 | 7,360.00 |

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

| FEDERAL PROGRAM NAME | CRF | TOTAL |
|--|------------|----------------|
| FEDERAL CATALOG NUMBER | 21.019 | |
| RESOURCE CODE | 3220 | |
| REVENUE OBJECT | 8290 | |
| LOCAL DESCRIPTION (if any) | Fund 09 | |
| AWARD | | |
| 1. Prior Year Carryover | | 4,961,757.44 |
| 2. a. Current Year Award | 198,091.00 | 127,455,890.43 |
| b. Transferability (ESSA) | | 149,005.60 |
| c. Other Adjustments | | 28,722.78 |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 198,091.00 | 127,633,618.81 |
| 3. Required Matching Funds/Other | | 15,144.76 |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 198,091.00 | 132,610,521.01 |
| REVENUES | | |
| 5. Unearned Revenue Deferred from Prior Year | | (524,761.10) |
| 6. Cash Received in Current Year | 198,091.00 | 44,215,899.24 |
| 7. Contributed Matching Funds | | 553,710.79 |
| 8. Total Available (sum lines 5, 6, & 7) | 198,091.00 | 44,244,848.93 |
| EXPENDITURES | | |
| 9. Donor-Authorized Expenditures | 198,091.00 | 43,852,143.62 |
| 10. Non Donor-Authorized Expenditures | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 198,091.00 | 43,852,143.62 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 0.00 | 392,705.31 |
| a. Unearned Revenue | | 3,934,114.87 |
| b. Accounts Payable | | 0.35 |
| c. Accounts Receivable | | 3,622,947.54 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.00 | 88,758,377.39 |
| 15. If Carryover is allowed, enter line 14 amount here | | 88,659,660.50 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 198,091.00 | 43,379,970.46 |

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 | ASES | ASES | CTEIG | CTEIG | CTEIG | CTEIG |
|--|--------------|-------------|-------------|------------|------------|-----------|-----------|
| RESOURCE CODE | 6010 | 6011 | 6011 | 6387 | 6387 | 6387 | 6387 |
| REVENUE OBJECT | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | | Ramona | Jacob Wiens | PY 0 | PY 5 | PY 4 | PY 3 |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | | 16,306.72 | 24,260.97 | | | | |
| 2. a. Current Year Award | 3,192,962.24 | 19,762.00 | 26,238.00 | 0.00 | 706,834.00 | 33,588.80 | 21,120.18 |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 3,192,962.24 | 19,762.00 | 26,238.00 | 0.00 | 706,834.00 | 33,588.80 | 21,120.18 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 3,192,962.24 | 36,068.72 | 50,498.97 | 0.00 | 706,834.00 | 33,588.80 | 21,120.18 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | | | | 33,588.80 | 21,120.18 |
| 6. Cash Received in Current Year | 2,873,666.02 | 20,839.54 | 31,826.28 | 547,952.40 | 636,151.00 | | |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 2,873,666.02 | 20,839.54 | 31,826.28 | 547,952.40 | 636,151.00 | 33,588.80 | 21,120.18 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 2,104,721.19 | 36,068.72 | 51,097.10 | 0.00 | 641,115.31 | 33,588.80 | 21,120.18 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 2,104,721.19 | 36,068.72 | 51,097.10 | 0.00 | 641,115.31 | 33,588.80 | 21,120.18 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 768,944.83 | (15,229.18) | (19,270.82) | 547,952.40 | (4,964.31) | 0.00 | 0.00 |
| a. Unearned Revenue | 768,944.83 | | | 547,952.40 | | | |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | | 15,229.18 | 19,270.82 | 0.00 | 4,964.31 | | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 1,088,241.05 | 0.00 | (598.13) | 0.00 | 65,718.69 | 0.00 | 0.00 |
| 15. If Carryover is allowed, enter line 14 amount here | 1,088,241.05 | | (598.13) | | 65,718.69 | | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 2,104,721.19 | 36,068.72 | 51,097.10 | 0.00 | 641,115.31 | 33,588.80 | 21,120.18 |

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

| STATE PROGRAM NAME | CTEIG | CTEIG | K-12 Strong Workforce | Workability | TUPE | TUPE - Prop 56 | Ag CTE Incentive |
|--|----------|--------|-----------------------|-------------|------------|----------------|------------------|
| RESOURCE CODE | 6387 | 6387 | 6388 | 6520 | 6690 | 6695 | 7010 |
| REVENUE OBJECT | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | PY 1 | PY 2 | | | | | PY 1 |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | | | | 16,234.86 | | | 6,267.64 |
| 2. a. Current Year Award | 1,595.30 | 120.50 | 549,654.00 | 76,775.00 | 194,479.00 | 59,838.80 | |
| b. Other Adjustments | | | | | | | 4,599.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 1,595.30 | 120.50 | 549,654.00 | 76,775.00 | 194,479.00 | 59,838.80 | 4,599.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 1,595.30 | 120.50 | 549,654.00 | 93,009.86 | 194,479.00 | 59,838.80 | 10,866.64 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 1,595.30 | 0.00 | | | | 59,838.80 | |
| 6. Cash Received in Current Year | | | 384,758.00 | 16,234.86 | 99,860.70 | | 5,285.34 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 1,595.30 | 0.00 | 384,758.00 | 16,234.86 | 99,860.70 | 59,838.80 | 5,285.34 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 1,595.30 | | 397,321.72 | 93,009.86 | 81,685.72 | 59,838.80 | 5,285.34 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 1,595.30 | 0.00 | 397,321.72 | 93,009.86 | 81,685.72 | 59,838.80 | 5,285.34 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 0.00 | 0.00 | (12,563.72) | (76,775.00) | 18,174.98 | 0.00 | 0.00 |
| a. Unearned Revenue | | | | | 18,174.98 | | |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | | 120.50 | 12,563.72 | 76,775.00 | | | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.00 | 120.50 | 152,332.28 | 0.00 | 112,793.28 | 0.00 | 5,581.30 |
| 15. If Carryover is allowed, enter line 14 amount here | | | 152,332.28 | | 112,793.28 | | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 1,595.30 | 120.50 | 397,321.72 | 93,009.86 | 81,685.72 | 59,838.80 | 5,285.34 |

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

| STATE PROGRAM NAME | Ag CTE Inventive | IPI Grant | STRS On Behalf | IPI Grant | Charter Facility Grant | STRS On Behalf | STRS On Behalf |
|--|------------------|--------------|----------------|------------|------------------------|----------------|----------------|
| RESOURCE CODE | 7010 | 7422 | 7690 | 7422 | 6030 | 7690 | 7690 |
| REVENUE OBJECT | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | PY 0 | Fund 06 | Fund 06 | Fund 09 | Fund 09 | Fund 09 | Fund 11 |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | | 7,798,978.00 | 12,219,065.00 | 216,411.00 | 712,656.65 | 327,020.00 | 21,564.00 |
| 2. a. Current Year Award | 26,710.00 | | | | | | |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 26,710.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Required Matching Funds/Other | | | | | 884,009.19 | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 26,710.00 | 7,798,978.00 | 12,219,065.00 | 216,411.00 | 1,596,665.84 | 327,020.00 | 21,564.00 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | | | | | |
| 6. Cash Received in Current Year | 26,710.00 | 3,899,489.00 | 12,219,065.00 | 108,206.00 | 487,570.36 | 327,020.00 | 21,564.00 |
| 7. Contributed Matching Funds | | | | | 884,009.19 | | |
| 8. Total Available (sum lines 5, 6, & 7) | 26,710.00 | 3,899,489.00 | 12,219,065.00 | 108,206.00 | 1,371,579.55 | 327,020.00 | 21,564.00 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 26,710.00 | | 12,219,065.00 | | 1,596,665.84 | 327,020.00 | 21,564.00 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 26,710.00 | 0.00 | 12,219,065.00 | 0.00 | 1,596,665.84 | 327,020.00 | 21,564.00 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 0.00 | 3,899,489.00 | 0.00 | 108,206.00 | (225,086.29) | 0.00 | 0.00 |
| a. Unearned Revenue | | | | | | | |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | | | | | 225,086.29 | | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.00 | 7,798,978.00 | 0.00 | 216,411.00 | 0.00 | 0.00 | 0.00 |
| 15. If Carryover is allowed, enter line 14 amount here | | | | | | | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 26,710.00 | 3,899,489.00 | 12,219,065.00 | 108,206.00 | 712,656.65 | 327,020.00 | 21,564.00 |

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

| STATE PROGRAM NAME | Child Development - PreK Family Literacy | State Preschool CSPP | State Preschool - QRIS | State Preschool - IEEEP | STRS On Behalf | STRS On Behalf | TOTAL |
|--|--|-------------------------|---------------------------|----------------------------|----------------|----------------|---------------|
| RESOURCE CODE | 6052 | 6105 | 6127 | 6128 | 7690 | 7690 | |
| REVENUE OBJECT | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 | |
| LOCAL DESCRIPTION (if any) | Fund 12 | Fund 12 | Fund 12 | Fund 12 | Fund 12 | Fund 63 | |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | 7,500.00 | 3,122,106.00 | | 737,800.00 | 62,401.00 | 7,573.00 | 25,296,144.84 |
| 2. a. Current Year Award | | (355,798.68) | | | | | 4,553,879.14 |
| b. Other Adjustments | | | | | | | 4,599.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | (355,798.68) | 0.00 | 0.00 | 0.00 | 0.00 | 4,558,478.14 |
| 3. Required Matching Funds/Other | | | | | | | 884,009.19 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 7,500.00 | 2,766,307.32 | 0.00 | 737,800.00 | 62,401.00 | 7,573.00 | 30,738,632.17 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | 256,503.35 | | | | 372,646.43 |
| 6. Cash Received in Current Year | 2,649.00 | 2,758,415.00 | 108,000.00 | 184,450.00 | 62,401.00 | 7,573.00 | 24,829,686.50 |
| 7. Contributed Matching Funds | | 4,692.04 | | | | | 888,701.23 |
| 8. Total Available (sum lines 5, 6, & 7) | 2,649.00 | 2,763,107.04 | 364,503.35 | 184,450.00 | 62,401.00 | 7,573.00 | 26,091,034.16 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 7,500.00 | 2,766,307.78 | 49,297.42 | 27,078.83 | 62,401.00 | 7,573.00 | 20,637,630.91 |
| 10. Non Donor-Authorized Expenditures | | | | | | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 7,500.00 | 2,766,307.78 | 49,297.42 | 27,078.83 | 62,401.00 | 7,573.00 | 20,637,630.91 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (4,851.00) | (3,200.74) | 315,205.93 | 157,371.17 | 0.00 | 0.00 | 5,453,403.25 |
| a. Unearned Revenue | | | 315,205.93 | 157,371.17 | | | 1,807,649.31 |
| b. Accounts Payable | | | | | | | 0.00 |
| c. Accounts Receivable | 4,851.00 | 3,200.28 | | | | | 362,061.10 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.00 | (0.46) | (49,297.42) | 710,721.17 | 0.00 | 0.00 | 10,101,001.26 |
| 15. If Carryover is allowed, enter line 14 amount here | | | | 710,721.17 | | | 2,129,208.34 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 7,500.00 | 2,761,615.28 | 49,297.42 | 27,078.83 | 62,401.00 | 7,573.00 | 23,756,744.72 |

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

| LOCAL PROGRAM NAME | Gear Up | ERWC | BARR - NSI | TOTAL |
|--|--------------|-----------|------------|--------------|
| RESOURCE CODE | 5925 | 9103 | 9144 | |
| REVENUE OBJECT | 8699 | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | | | | |
| AWARD | | | | |
| 1. Prior Year Carryover | 8,072.75 | | | 8,072.75 |
| 2. a. Current Year Award | 151,200.00 | 17,500.00 | 34,000.00 | 202,700.00 |
| b. Other Adjustments | | | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 151,200.00 | 17,500.00 | 34,000.00 | 202,700.00 |
| 3. Required Matching Funds/Other | | | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 159,272.75 | 17,500.00 | 34,000.00 | 210,772.75 |
| REVENUES | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | | 0.00 |
| 6. Cash Received in Current Year | 8,072.75 | 17,500.00 | 10,067.46 | 35,640.21 |
| 7. Contributed Matching Funds | | | | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 8,072.75 | 17,500.00 | 10,067.46 | 35,640.21 |
| EXPENDITURES | | | | |
| 9. Donor-Authorized Expenditures | 125,650.36 | 332.64 | 10,881.80 | 136,864.80 |
| 10. Non Donor-Authorized Expenditures | | | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 125,650.36 | 332.64 | 10,881.80 | 136,864.80 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (117,577.61) | 17,167.36 | (814.34) | (101,224.59) |
| a. Unearned Revenue | | | | 0.00 |
| b. Accounts Payable | | | | 0.00 |
| c. Accounts Receivable | 117,577.61 | | 814.34 | 118,391.95 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 33,622.39 | 17,167.36 | 23,118.20 | 73,907.95 |
| 15. If Carryover is allowed, enter line 14 amount here | 33,622.39 | 17,167.36 | | 50,789.75 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 125,650.36 | 17,500.00 | 10,881.80 | 154,032.16 |

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 Option | Child Development CRF | PS: Child Nutrition | TOTAL |
|--|-------------------------|-----------------------|---------------------|--------------|
| FEDERAL CATALOG NUMBER | 93.778 | | 10.558 | |
| RESOURCE CODE | 5640 | 5058 | 5320 | |
| REVENUE OBJECT | 8290 | 8290 | 8220/8520 | |
| LOCAL DESCRIPTION (if any) | | Fund 12 | Fund 13 | |
| AWARD | | | | |
| 1. Prior Year Restricted Ending Balance | 65,068.10 | | 91,055.41 | 156,123.51 |
| 2. a. Current Year Award | 226,167.79 | 94,815.00 | 3,847,367.54 | 4,168,350.33 |
| b. Other Adjustments | | | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 226,167.79 | 94,815.00 | 3,847,367.54 | 4,168,350.33 |
| 3. Required Matching Funds/Other | 27,786.83 | | | 27,786.83 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 319,022.72 | 94,815.00 | 3,938,422.95 | 4,352,260.67 |
| REVENUES | | | | |
| 5. Cash Received in Current Year | 226,167.79 | 94,815.00 | 3,847,367.54 | 4,168,350.33 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Contributed Matching Funds | | | | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 226,167.79 | 94,815.00 | 3,847,367.54 | 4,168,350.33 |
| EXPENDITURES | | | | |
| 10. Donor-Authorized Expenditures | 319,022.72 | 20,651.64 | 3,031,703.59 | 3,371,377.95 |
| 11. Non Donor-Authorized Expenditures | | | | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 319,022.72 | 20,651.64 | 3,031,703.59 | 3,371,377.95 |
| RESTRICTED ENDING BALANCE | | | | |
| 13. Current Year (line 4 minus line 10) | 0.00 | 74,163.36 | 906,719.36 | 980,882.72 |

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

| STATE PROGRAM NAME | Restricted Lottery | Special Education AB602 | Special Ed Mental Health | Special Ed Mental Health | Special Ed - Low Incidence | Learning Communities | SB117 |
|---|--------------------|----------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------|------------|
| RESOURCE CODE | 6300 | 6500 | 6512 | 6546 | 6531 | 7085 | 7388 |
| REVENUE OBJECT | 8560 | 8791 | 8590 | 8590 | 8590 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | | | | | | | Fund 06 |
| AWARD | | | | | | | |
| 1. Prior Year Restricted Ending Balance | 1,504,851.88 | | 334,108.30 | | 139,727.82 | 116,801.89 | 352,938.00 |
| 2. a. Current Year Award | 1,513,568.28 | 13,036,263.17 | | 1,319,537.00 | 547,188.00 | | |
| b. Other Adjustments | | 443,087.00 | | 32,003.00 | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 1,513,568.28 | 13,479,350.17 | 0.00 | 1,351,540.00 | 547,188.00 | 0.00 | 0.00 |
| 3. Required Matching Funds/Other | | 26,106,502.49 | | | | 16,666.54 | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 3,018,420.16 | 39,585,852.66 | 334,108.30 | 1,351,540.00 | 686,915.82 | 133,468.43 | 352,938.00 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | 797,905.38 | 8,529,466.17 | 334,108.30 | 1,319,537.00 | 547,188.00 | | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 715,662.90 | 4,949,884.00 | (334,108.30) | 32,003.00 | 0.00 | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 715,662.90 | 4,949,884.00 | (334,108.30) | 32,003.00 | 0.00 | 0.00 | 0.00 |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | 1,513,568.28 | 13,479,350.17 | 0.00 | 1,351,540.00 | 547,188.00 | 0.00 | 0.00 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 1,793,840.72 | 39,585,852.66 | 334,108.30 | 944,041.65 | 101,578.92 | 133,468.43 | 992.26 |
| 11. Non Donor-Authorized Expenditures | | | | | | | |
| 12. Total Expenditures (line 10 plus line 11) | 1,793,840.72 | 39,585,852.66 | 334,108.30 | 944,041.65 | 101,578.92 | 133,468.43 | 992.26 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 1,224,579.44 | 0.00 | 0.00 | 407,498.35 | 585,336.90 | 0.00 | 351,945.74 |

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

| STATE PROGRAM NAME | SB117 | State Learning Loss | State Learning Loss | ELO Grant | ELO Grant | ELO Para | ELO Para |
|--|-----------|---------------------|---------------------|---------------|------------|--------------|-----------|
| RESOURCE CODE | 7388 | 7420 | 7420 | 7425 | 7425 | 7426 | 7426 |
| REVENUE OBJECT | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | Fund 09 | Fund 06 | Fund 09 | Fund 06 | Fund 09 | Fund 06 | Fund 09 |
| AWARD | | | | | | | |
| 1. Prior Year Restricted Ending Balance | 12,151.00 | | | | | | |
| 2. a. Current Year Award | | 1,973,360.00 | 55,254.00 | 15,183,418.00 | 412,248.00 | 1,642,713.00 | 45,583.00 |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 1,973,360.00 | 55,254.00 | 15,183,418.00 | 412,248.00 | 1,642,713.00 | 45,583.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 12,151.00 | 1,973,360.00 | 55,254.00 | 15,183,418.00 | 412,248.00 | 1,642,713.00 | 45,583.00 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | | 1,973,360.00 | 55,254.00 | 6,770,353.00 | 183,333.00 | 1,642,713.00 | 45,583.00 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 | 0.00 | 8,413,065.00 | 228,915.00 | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 0.00 | 8,413,065.00 | 228,915.00 | 0.00 | 0.00 |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | 0.00 | 1,973,360.00 | 55,254.00 | 15,183,418.00 | 412,248.00 | 1,642,713.00 | 45,583.00 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 12,151.00 | 1,973,360.00 | 55,254.00 | 211,740.13 | 47,576.77 | | 10,010.62 |
| 11. Non Donor-Authorized Expenditures | | | | | | | |
| 12. Total Expenditures (line 10 plus line 11) | 12,151.00 | 1,973,360.00 | 55,254.00 | 211,740.13 | 47,576.77 | 0.00 | 10,010.62 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 0.00 | 0.00 | 0.00 | 14,971,677.87 | 364,671.23 | 1,642,713.00 | 35,572.38 |

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

| STATE PROGRAM NAME | Low Performing Student Block Grant | Low Performing Student Block Grant | Restricted Lottery - WCA | Special Education AB602 - WCA | Special Ed - Mental Health | CALWORKS/GAIN | Adult Ed Block Grant |
|---|---------------------------------------|---------------------------------------|-----------------------------|----------------------------------|-------------------------------|---------------|----------------------|
| RESOURCE CODE | 7510 | 7510 | 6300 | 6500 | 6546 | 6371 | 6391 |
| REVENUE OBJECT | 8590 | 8590 | 8560 | 8791 | 8590 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | Fund 06 | Fund 09 | Fund 09 | Fund 09 | Fund 09 | Fund 11 | Fund 11 PY 1 |
| AWARD | | | | | | | |
| 1. Prior Year Restricted Ending Balance | 705,015.86 | 27,972.00 | 55,932.38 | | | | |
| 2. a. Current Year Award | | | 53,409.71 | 443,087.00 | 32,003.00 | 9,137.00 | 718,828.00 |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 0.00 | 53,409.71 | 443,087.00 | 32,003.00 | 9,137.00 | 718,828.00 |
| 3. Required Matching Funds/Other | | | | (443,087.00) | (32,003.00) | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 705,015.86 | 27,972.00 | 109,342.09 | 0.00 | 0.00 | 9,137.00 | 718,828.00 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | | | 28,764.41 | 443,087.00 | 32,003.00 | 9,137.00 | 718,828.00 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 | 24,645.30 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 24,645.30 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Contributed Matching Funds | | | | (443,087.00) | (32,003.00) | | |
| 9. Total Available (sum lines 5, 7c, & 8) | 0.00 | 0.00 | 53,409.71 | 0.00 | 0.00 | 9,137.00 | 718,828.00 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 705,015.86 | | 42,924.58 | | | 9,137.00 | 623,439.23 |
| 11. Non Donor-Authorized Expenditures | | | | | | | |
| 12. Total Expenditures (line 10 plus line 11) | 705,015.86 | 0.00 | 42,924.58 | 0.00 | 0.00 | 9,137.00 | 623,439.23 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 0.00 | 27,972.00 | 66,417.51 | 0.00 | 0.00 | 0.00 | 95,388.77 |

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

| STATE PROGRAM NAME | Adult Ed Block Grant | Preschool Reserve | TOTAL |
|--|----------------------|-------------------|---------------|
| RESOURCE CODE | 6391 | 6130 | |
| REVENUE OBJECT | 8590 | 8990 | |
| LOCAL DESCRIPTION (if any) | Fund 11 PY 9 | Fund 12 | |
| AWARD | | | |
| 1. Prior Year Restricted Ending Balance | | 468,316.00 | 3,717,815.13 |
| 2. a. Current Year Award | 12,814.00 | | 36,998,411.16 |
| b. Other Adjustments | | 1,947.27 | 477,037.27 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 12,814.00 | 1,947.27 | 37,475,448.43 |
| 3. Required Matching Funds/Other | | | 25,648,079.03 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 12,814.00 | 470,263.27 | 66,841,342.59 |
| REVENUES | | | |
| 5. Cash Received in Current Year | 12,814.00 | 1,947.27 | 23,445,381.53 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 | 14,030,066.90 |
| b. Noncurrent Accounts Receivable | | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 14,030,066.90 |
| 8. Contributed Matching Funds | | | (475,090.00) |
| 9. Total Available (sum lines 5, 7c, & 8) | 12,814.00 | 1,947.27 | 37,000,358.43 |
| EXPENDITURES | | | |
| 10. Donor-Authorized Expenditures | 12,814.00 | | 46,597,306.13 |
| 11. Non Donor-Authorized Expenditures | | | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 12,814.00 | 0.00 | 46,597,306.13 |
| RESTRICTED ENDING BALANCE | | | |
| 13. Current Year (line 4 minus line 10) | 0.00 | 470,263.27 | 20,244,036.46 |

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

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

| 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 | 123,902,334.15 | 301 | 626,684.53 | 303 | 123,275,649.62 | 305 | 204,219.72 | 2,445,801.29 | 307 | 120,829,848.33 | 309 |
| 2000 - Classified Salaries | 47,483,426.66 | 311 | 479,181.68 | 313 | 47,004,244.98 | 315 | 1,433,790.06 | 8,033,830.30 | 317 | 38,970,414.68 | 319 |
| 3000 - Employee Benefits | 68,516,538.12 | 321 | 1,207,438.84 | 323 | 67,309,099.28 | 325 | 571,304.74 | 3,320,283.38 | 327 | 63,988,815.90 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 21,961,998.27 | 331 | 299,683.68 | 333 | 21,662,314.59 | 335 | 2,121,207.19 | 9,081,606.28 | 337 | 12,580,708.31 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 31,678,705.68 | 341 | 727,051.07 | 343 | 30,951,654.61 | 345 | 6,127,665.15 | 8,876,548.41 | 347 | 22,075,106.20 | 349 |
| TOTAL | | | | | 290,202,963.08 | 365 | TOTAL | | | 258,444,893.42 | 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 | 0.00 |
| 10. Other Benefits (EC 22310). | 3901 & 3902 | 0.00 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | 150,722,643.32 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | 1,074,937.42 |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | 31,247.52 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | 0.00 |
| 14. TOTAL SALARIES AND BENEFITS. | | 149,647,705.90 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | | 57.90% |
| 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) | 57.90% |
| 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). | 258,444,893.42 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

Per guidance received, exclusion of expenditures associated with Resource 3220 (COVID Relief Funding) due to no instructional salaries being charged here.

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 | 188,225,853.00 | | 188,225,853.00 | 37,537,059.00 | 16,410,228.00 | 209,352,684.00 | 7,685,000.00 |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | 47,416,655.00 | | 47,416,655.00 | | 2,862,400.00 | 44,554,255.00 | 0.00 |
| Capital Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | 10,478,313.00 | | 10,478,313.00 | | 1,786,245.00 | 8,692,068.00 | 1,330,555.00 |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | 1,517,960.00 | | 1,517,960.00 | 103,457.00 | | 1,621,417.00 | 0.00 |
| Governmental activities long-term liabilities | 247,638,781.00 | 0.00 | 247,638,781.00 | 37,640,516.00 | 21,058,873.00 | 264,220,424.00 | 9,015,555.00 |
| 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 | 2,027,584.00 | | 2,027,584.00 | | 1,014,357.00 | 1,013,227.00 | 373,896.00 |
| 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 | 284,081.00 | | 284,081.00 | 48,526.00 | | 332,607.00 | |
| Business-type activities long-term liabilities | 2,311,665.00 | 0.00 | 2,311,665.00 | 48,526.00 | 1,014,357.00 | 1,345,834.00 | 373,896.00 |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2020-21 Expenditures |
|--|---|---------------------------------------|---|-------------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 313,418,614.86 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 44,359,957.01 |
| 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 | 27,117.70 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 3,344,432.38 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 3,818,806.32 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 1,705,866.27 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 48,867.65 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 8,945,090.32 |
| 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 | 1,627,131.71 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 261,740,699.24 |

| 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) | | 20,908.26 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 12,518.53 |
| 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.) | 276,515,935.95 | 13,207.50 |
| 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) | 276,515,935.95 | 13,207.50 |
| B. Required effort (Line A.2 times 90%) | 248,864,342.36 | 11,886.75 |
| C. Current year expenditures (Line I.E and Line II.B) | 261,740,699.24 | 12,518.53 |
| 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% |

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

| | 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) | 172,485,063.65 | | 172,485,063.65 | | | 178,847,189.02 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) | 20,916.18 | | 20,916.18 | | | 20,908.26 |
| 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) | 20,211.91 | | 20,211.91 | 20,211.91 | | 20,211.91 |
| 2. Total Charter Schools ADA (Form A, Line C9) | 696.35 | | 696.35 | 734.54 | | 734.54 |
| 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) | | | 20,908.26 | | | 20,946.45 |
| 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) | 321,077.90 | | 321,077.90 | 321,215.00 | | 321,215.00 |
| 2. Timber Yield Tax (Object 8022) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 4. Secured Roll Taxes (Object 8041) | 33,495,825.61 | | 33,495,825.61 | 32,145,308.00 | | 32,145,308.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 1,404,835.02 | | 1,404,835.02 | 1,404,835.00 | | 1,404,835.00 |
| 6. Prior Years' Taxes (Object 8043) | 2,005,346.97 | | 2,005,346.97 | 2,005,347.00 | | 2,005,347.00 |
| 7. Supplemental Taxes (Object 8044) | 1,017,445.15 | | 1,017,445.15 | 1,018,392.00 | | 1,018,392.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | (3,410,325.89) | | (3,410,325.89) | (3,543,002.00) | | (3,543,002.00) |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 10. Other In-Lieu Taxes (Object 8082) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 11. Comm. Redevelopment Funds (objects 8047 & 8625) | 7,961,032.73 | | 7,961,032.73 | 3,810,408.00 | | 3,810,408.00 |
| 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) | 42,795,237.49 | 0.00 | 42,795,237.49 | 37,162,503.00 | 0.00 | 37,162,503.00 |
| 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) | 42,795,237.49 | 0.00 | 42,795,237.49 | 37,162,503.00 | 0.00 | 37,162,503.00 |

| | 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) | | | 5,271,210.82 | | | 6,071,793.00 |
| OTHER EXCLUSIONS | | | | | | |
| 20. Americans with Disabilities Act | | | | | | |
| 21. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 22. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22) | | | 5,271,210.82 | | | 6,071,793.00 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 24. LCFF - CY (objects 8011 and 8012) | 205,298,418.00 | | 205,298,418.00 | 220,515,872.00 | | 220,515,872.00 |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | (513,205.00) | | (513,205.00) | 0.00 | | 0.00 |
| 26. TOTAL STATE AID RECEIVED (Lines C24 plus C25) | 204,785,213.00 | 0.00 | 204,785,213.00 | 220,515,872.00 | 0.00 | 220,515,872.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 347,059,443.18 | | 347,059,443.18 | 325,454,380.00 | | 325,454,380.00 |
| 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | 429,455.42 | | 429,455.42 | 278,500.00 | | 278,500.00 |
| D. APPROPRIATIONS LIMIT CALCULATIONS | 2020-21 Actual | | | 2021-22 Budget | | |
| PRELIMINARY APPROPRIATIONS LIMIT | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 172,485,063.65 | | | 178,847,189.02 |
| 2. Inflation Adjustment | | | 1.0373 | | | 1.0573 |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) | | | 0.9996 | | | 1.0018 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 178,847,189.02 | | | 189,435,504.19 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 5. Local Revenues Excluding Interest (Line C18) | | | 42,795,237.49 | | | 37,162,503.00 |
| 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) | | | 2,508,991.20 | | | 2,513,574.00 |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) | | | 141,323,162.35 | | | 158,344,794.19 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 141,323,162.35 | | | 158,344,794.19 |
| 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]) | | | 228,112.53 | | | 167,444.10 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 43,023,350.02 | | | 37,329,947.10 |
| 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) | | | 141,095,049.82 | | | 158,177,350.09 |
| 9. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D7b) | | | 43,023,350.02 | | | |
| b. State Subventions (Line D8) | | | 141,095,049.82 | | | |
| c. Less: Excluded Appropriations (Line C23) | | | 5,271,210.82 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 178,847,189.02 | | | |

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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) 12,141,394.96
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

| |
|--|
| |
|--|

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 232,243,275.51

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.23%

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) | 15,422,046.87 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 5,319,474.49 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 79,000.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 138,460.47 |
| 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) | 1,151,230.57 |
| 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) | 22,110,212.40 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 4,476,779.49 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 26,586,991.89 |

B. Base Costs

| | |
|---|----------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 176,844,066.20 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 37,164,926.59 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 28,448,331.20 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 1,455,821.39 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 27,117.70 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 4,329,363.01 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 1,433,235.94 |
| 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) | 3,467,691.99 |
| 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) | 2,229,619.78 |
| 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) | 20,860,826.31 |
| 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) | 1,622,665.84 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 0.00 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 653,305.54 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 2,750,142.88 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 8,209,379.29 |
| 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) | 289,496,493.66 |

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 7.64%

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) 9.18%

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) | 22,110,212.40 |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | (495,240.49) |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| 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 (5.92%) times Part III, Line B19); zero if negative | 4,476,779.49 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.92%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.92%) times Part III, Line B19); zero if positive | 0.00 |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | 4,476,779.49 |
| 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: | not applicable |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| LEA request for Option 1, Option 2, or Option 3 | 1 |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | 4,476,779.49 |

Approved indirect cost rate: 5.92%
Highest rate used in any program: 5.92%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
| 01 | 3010 | 8,996,167.47 | 532,573.13 | 5.92% |
| 01 | 3182 | 195,583.30 | 11,578.53 | 5.92% |
| 01 | 3210 | 1,202,403.90 | 71,182.31 | 5.92% |
| 01 | 3212 | 714,047.33 | 42,271.60 | 5.92% |
| 01 | 3215 | 16,882.90 | 999.47 | 5.92% |
| 01 | 3310 | 4,019,931.82 | 237,979.96 | 5.92% |
| 01 | 3311 | 3,778.32 | 223.68 | 5.92% |
| 01 | 3312 | 115,618.77 | 6,844.63 | 5.92% |
| 01 | 3315 | 90,089.94 | 5,333.32 | 5.92% |
| 01 | 3318 | 10,855.32 | 642.63 | 5.92% |
| 01 | 3345 | 2,372.55 | 140.45 | 5.92% |
| 01 | 3550 | 167,180.12 | 8,359.01 | 5.00% |
| 01 | 4035 | 589,865.53 | 34,920.04 | 5.92% |
| 01 | 4124 | 47,500.00 | 2,375.00 | 5.00% |
| 01 | 4127 | 8,919.42 | 528.03 | 5.92% |
| 01 | 4203 | 207,900.49 | 12,307.71 | 5.92% |
| 01 | 4510 | 19,094.11 | 1,130.37 | 5.92% |
| 01 | 5210 | 1,663,014.32 | 87,807.16 | 5.28% |
| 01 | 5640 | 301,192.15 | 17,830.57 | 5.92% |
| 01 | 5810 | 153,829.96 | 1,633.20 | 1.06% |
| 01 | 6010 | 2,373,598.21 | 118,067.02 | 4.97% |
| 01 | 6011 | 83,043.55 | 4,122.27 | 4.96% |
| 01 | 6387 | 598,467.88 | 35,428.38 | 5.92% |
| 01 | 6388 | 382,040.72 | 15,281.00 | 4.00% |
| 01 | 6520 | 88,422.46 | 4,587.40 | 5.19% |
| 01 | 6546 | 758,785.81 | 44,920.11 | 5.92% |
| 01 | 6690 | 77,120.20 | 4,565.52 | 5.92% |
| 01 | 6695 | 56,822.13 | 3,016.67 | 5.31% |
| 01 | 7085 | 89,645.98 | 4,748.94 | 5.30% |
| 01 | 7311 | 54,185.19 | 3,207.76 | 5.92% |
| 01 | 7388 | 936.80 | 55.46 | 5.92% |
| 01 | 7420 | 1,863,066.47 | 110,293.53 | 5.92% |
| 01 | 7510 | 665,611.68 | 39,404.18 | 5.92% |
| 01 | 8150 | 4,323,861.44 | 255,972.60 | 5.92% |
| 11 | 5810 | 17,159.76 | 1,015.86 | 5.92% |
| 11 | 6371 | 8,626.32 | 510.68 | 5.92% |
| 11 | 6391 | 605,955.46 | 30,297.77 | 5.00% |
| 12 | 5058 | 19,668.23 | 983.41 | 5.00% |
| 12 | 6052 | 7,080.82 | 419.18 | 5.92% |
| 12 | 6105 | 2,611,695.41 | 154,612.37 | 5.92% |
| 13 | 5310 | 9,780,967.64 | 407,575.56 | 4.17% |

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
|-------------|-----------------|---|---|----------------------|

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 | 3,353,964.65 | | 1,560,784.26 | 4,914,748.91 |
| 2. State Lottery Revenue | 8560 | 3,662,139.75 | | 1,566,977.99 | 5,229,117.74 |
| 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 | (5,893,001.79) | 5,893,001.79 | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 1,123,102.61 | 5,893,001.79 | 3,127,762.25 | 10,143,866.65 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 1,587.62 | 5,893,001.79 | | 5,894,589.41 |
| 2. Classified Salaries | 2000-2999 | 800.74 | | | 800.74 |
| 3. Employee Benefits | 3000-3999 | 364.99 | | | 364.99 |
| 4. Books and Supplies | 4000-4999 | 162,442.86 | | 1,702,529.84 | 1,864,972.70 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 216,642.40 | | | 216,642.40 |
| 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 | | | 134,235.46 | 134,235.46 |
| 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) | | 381,838.61 | 5,893,001.79 | 1,836,765.30 | 8,111,605.70 |
| C. ENDING BALANCE | | | | | |
| (Must equal Line A6 minus Line B12) | 979Z | 741,264.00 | 0.00 | 1,290,996.95 | 2,032,260.95 |
| D. COMMENTS: | | | | | |
| Charges from shaded cells are related to licenses for online textbooks and textbooks to be printed by our Print Shop in response to COVID. | | | | | |

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

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

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

| | ----- Teacher Full-Time Equivalents ----- | | | | ----- Classroom Units ----- | | Pupils Transported |
|--|--|---|--|---|--|---|---|
| | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) |
| A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input) | 3,064,987.01 | 3,382,124.45 | 18,780,716.78 | 11,700,605.11 | 22,102,122.31 | 1,596,665.84 | 1,524,628.50 |
| 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 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | | |
| 1110 Regular Education, K-12 | 841.20 | 841.20 | 841.20 | 841.20 | 875.00 | 19.00 | 1,249.00 |
| 3100 Alternative Schools | | | | | | | |
| 3200 Continuation Schools | 18.03 | 18.03 | 18.03 | 18.03 | 17.00 | | |
| 3300 Independent Study Centers | 26.60 | 26.60 | 26.60 | 26.60 | 21.50 | | |
| 3400 Opportunity Schools | | | | | | | |
| 3550 Community Day Schools | 11.03 | 11.03 | 11.03 | 11.03 | 10.00 | | |
| 3700 Specialized Secondary Programs | 0.60 | 0.60 | 0.60 | 0.60 | | | |
| 3800 Career Technical Education | 25.10 | 25.10 | 25.10 | 25.10 | 25.00 | | |
| 4110 Regular Education, Adult | | | | | | | |
| 4610 Adult Independent Study Centers | | | | | | | |
| 4620 Adult Correctional Education | | | | | | | |
| 4630 Adult Career Technical Education | | | | | | | |
| 4760 Bilingual | 2.70 | 2.70 | 2.70 | 2.70 | 3.00 | | |
| 4850 Migrant Education | | | | | | | |
| 5000-5999 Special Education (allocated to 5001) | 218.53 | 218.53 | 218.53 | 218.53 | 175.00 | | 382.00 |
| 6000 ROC/P | | | | | | | |
| Other Goals Description | | | | | | | |
| 7110 Nonagency - Educational | 6.40 | 6.40 | 6.40 | 6.40 | 4.00 | | |
| 7150 Nonagency - Other | | | | | | | |
| 8100 Community Services | | | | | | | |
| 8500 Child Care and Development Services | | | | | | | |
| Other Funds Description | | | | | | | |
| -- Adult Education (Fund 11) | | | | | | | |
| -- Child Development (Fund 12) | 15.23 | 15.23 | 15.23 | 15.23 | 11.00 | | |
| -- Cafeteria (Funds 13 & 61) | | | | | | | |
| C. Total Allocation Factors | 1,167.42 | 1,167.42 | 1,167.42 | 1,167.42 | 1,143.50 | 19.00 | 1,631.00 |

SACS-176

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 | 251,799.89 | 101,922.01 | 353,721.90 | 35,297.37 | | 389,019.27 |
| 1110 | Regular Education, K–12 | 132,627,170.84 | 46,285,905.55 | 178,913,076.39 | 17,853,463.28 | | 196,766,539.67 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3200 | Continuation Schools | 3,463,964.90 | 898,918.53 | 4,362,883.43 | 435,365.49 | | 4,798,248.92 |
| 3300 | Independent Study Centers | 5,180,115.72 | 1,256,987.39 | 6,437,103.11 | 642,348.71 | | 7,079,451.82 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3550 | Community Day Schools | 29,695.26 | 542,191.51 | 571,886.77 | 57,067.71 | | 628,954.48 |
| 3700 | Specialized Secondary Programs | 181,813.61 | 18,979.51 | 200,793.12 | 20,036.84 | | 220,829.96 |
| 3800 | Career Technical Education | 8,314,486.29 | 1,277,188.30 | 9,591,674.59 | 957,138.59 | | 10,548,813.18 |
| 4110 | Regular Education, Adult | 402.15 | 0.00 | 402.15 | 40.13 | | 442.28 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4760 | Bilingual | 2,462,711.81 | 143,393.25 | 2,606,105.06 | 260,059.25 | | 2,866,164.31 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Special Education | 52,819,665.16 | 10,652,225.34 | 63,471,890.50 | 6,333,763.24 | | 69,805,653.74 |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Other Goals | | | | | | | |
| 7110 | Nonagency - Educational | 2,329,631.84 | 279,762.05 | 2,609,393.89 | 260,387.44 | | 2,869,781.33 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8100 | Community Services | 27,117.70 | 0.00 | 27,117.70 | 2,706.03 | 29,823.73 | |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Costs | | | | | | | |
| ---- | Food Services | | | | | 142,636.77 | 142,636.77 |
| ---- | Enterprise | | | | | 4,329,363.01 | 4,329,363.01 |
| ---- | Facilities Acquisition & Construction | | | | | 5,194,346.07 | 5,194,346.07 |
| ---- | Other Outgo | | | | | 5,887,444.80 | 5,887,444.80 |
| Other Funds | | | 694,376.58 | 694,376.58 | 1,762,139.78 | | |
| ---- | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) | | | | | | 2,456,516.36 |
| ---- | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | | | (595,414.83) |
| ---- | Total General Fund and Charter Schools Funds Expenditures | 207,688,575.17 | 62,151,850.77 | 269,840,425.19 | 28,024,399.03 | 15,553,790.65 | 313,418,614.87 |

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 | 251,304.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 495.06 | 0.00 | 251,799.89 |
| 1110 | Regular Education, K-12 | 126,047,344.55 | 3,095,529.39 | 1,654,680.47 | 197,786.59 | 129,152.40 | 0.00 | 1,455,821.39 | | | 46,856.05 | 0.00 | 132,627,170.84 |
| 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 | 2,478,303.14 | 0.00 | 59,597.15 | 537,515.02 | 388,443.18 | 0.00 | 0.00 | | | 106.41 | 0.00 | 3,463,964.90 |
| 3300 | Independent Study Centers | 3,858,759.90 | 203,796.19 | 69,281.30 | 709,247.27 | 339,031.06 | 0.00 | 0.00 | | | 0.00 | 0.00 | 5,180,115.72 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 5,345.27 | 0.00 | 0.00 | 7,121.53 | 17,135.30 | 0.00 | 0.00 | | | 93.16 | 0.00 | 29,695.26 |
| 3700 | Specialized Secondary Programs | 54,914.29 | 115,249.32 | 0.00 | 11,650.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 181,813.61 |
| 3800 | Career Technical Education | 7,432,703.74 | 178,942.75 | 0.00 | 0.00 | 702,628.64 | 0.00 | 0.00 | | | 211.16 | 0.00 | 8,314,486.29 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 402.15 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 402.15 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 1,355,641.69 | 573,154.34 | 253,259.49 | 11,842.19 | 268,814.10 | 0.00 | 0.00 | | | 0.00 | 0.00 | 2,462,711.81 |
| 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 | 35,751,984.32 | 3,378,343.52 | 426,992.84 | 18,038.94 | 11,125,553.64 | 2,091,595.87 | 0.00 | | | 1,156.03 | 26,000.00 | 52,819,665.16 |
| 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 | 1,738,004.10 | 145,489.07 | 139,205.34 | 203,114.20 | 80,912.98 | 0.00 | 0.00 | 0.00 | 0.00 | 22,906.15 | 0.00 | 2,329,631.84 |
| 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 | | 27,117.70 | 0.00 | 0.00 | 0.00 | 27,117.70 |
| 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 | | 178,974,305.83 | 7,690,504.58 | 2,603,016.59 | 1,696,717.89 | 13,051,671.30 | 2,091,595.87 | 1,455,821.39 | 27,117.70 | 0.00 | 71,824.02 | 26,000.00 | 207,688,575.17 |

* 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 | 63,265.04 | 38,656.97 | 0.00 | 101,922.01 |
| 1110 | Regular Education, K–12 | 26,609,273.55 | 18,509,090.00 | 1,167,542.00 | 46,285,905.55 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 570,334.29 | 328,584.24 | 0.00 | 898,918.53 |
| 3300 | Independent Study Centers | 841,424.97 | 415,562.42 | 0.00 | 1,256,987.39 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 348,906.66 | 193,284.85 | 0.00 | 542,191.51 |
| 3700 | Specialized Secondary Programs | 18,979.51 | 0.00 | 0.00 | 18,979.51 |
| 3800 | Career Technical Education | 793,976.18 | 483,212.12 | 0.00 | 1,277,188.30 |
| 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 | 85,407.80 | 57,985.45 | 0.00 | 143,393.25 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 6,912,654.01 | 3,382,484.83 | 357,086.50 | 10,652,225.34 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | |
| 7110 | Nonagency - Educational | 202,448.11 | 77,313.94 | 0.00 | 279,762.05 |
| 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) | 481,763.25 | 212,613.33 | 0.00 | 694,376.58 |
| -- | Cafeteria (Funds 13 and 61) | | 0.00 | | 0.00 |
| Total Allocated Support Costs | | 36,928,433.37 | 23,698,788.15 | 1,524,628.50 | 62,151,850.02 |

SACS-179

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) | 1,571,696.41 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 79,000.00 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 19,293,075.19 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 7,676,042.27 |
| 5 | Total Central Administration Costs in General Fund and Charter Schools Funds | 28,619,813.87 |
| B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 207,688,575.17 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 62,151,850.02 |
| 3 | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | 269,840,425.19 |
| C. Direct Charged Costs in Other Funds | | |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 653,305.54 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 2,750,142.88 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 13,560,925.23 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 16,964,373.65 |
| D. Total Direct Charged and Allocated Costs (B3 + C5) | | 286,804,798.84 |
| E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D) | | 9.98% |

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) | 142,636.77 | | | | 142,636.77 |
| Enterprise (Objects 1000-5999, 6400, and 6500) | | 4,329,363.01 | | | 4,329,363.01 |
| Facilities Acquisition & Construction (Objects 1000-6500) | | | 5,194,346.07 | | 5,194,346.07 |
| Other Outgo (Objects 1000-7999) | | | | 5,887,444.80 | 5,887,444.80 |
| Total Other Costs | 142,636.77 | 4,329,363.01 | 5,194,346.07 | 5,887,444.80 | 15,553,790.65 |

| Description | 2020-21 Actual | 2021-22 Budget | % Diff. |
|---|----------------|----------------|---------|
| SELPA Name: Riverside County (AN) | | | |
| Date allocation plan approved by SELPA governance: | | | |
| I. TOTAL SELPA REVENUES | | | |
| A. Base Plus Taxes and Excess ERAF | | | |
| 1. Base Apportionment | | | 0.00% |
| 2. Local Special Education Property Taxes | | | 0.00% |
| 3. Applicable Excess ERAF | | | 0.00% |
| 4. Total Base Apportionment, Taxes, and Excess ERAF | 0.00 | 0.00 | 0.00% |
| B. Program Specialist/Regionalized Services Apportionment | | | 0.00% |
| C. Program Specialist/Regionalized Services for NSS Apportionment | | | 0.00% |
| D. Low Incidence Apportionment | | | 0.00% |
| E. Out of Home Care Apportionment | | | 0.00% |
| F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment | | | 0.00% |
| G. Adjustment for NSS with Declining Enrollment | | | 0.00% |
| Grand Total Apportionment, Taxes and Excess ERAF | | | |
| H. (Sum lines A.4 through G) | 0.00 | 0.00 | 0.00% |
| I. Mental Health Apportionment | | | 0.00% |
| J. Federal IDEA Local Assistance Grants - Preschool | | | 0.00% |
| K. Federal IDEA - Section 619 Preschool | | | 0.00% |
| L. Other Federal Discretionary Grants | | | 0.00% |
| M. Other Adjustments | | | 0.00% |
| N. Total SELPA Revenues (Sum lines H through M) | 0.00 | 0.00 | 0.00% |

| Description | 2020-21 Actual | 2021-22 Budget | % Diff. |
|---|----------------|----------------|---------|
| II. ALLOCATION TO SELPA MEMBERS | | | |
| Val Verde Unified (AN00) | | | 0.00% |
| Riverside County Office of Education (AN01) | | | 0.00% |
| Menifee Union Elementary (AN02) | | | 0.00% |
| Nuview Union Elementary (AN04) | | | 0.00% |
| Perris Elementary (AN05) | | | 0.00% |
| Romoland Elementary (AN06) | | | 0.00% |
| Perris Union High (AN10) | | | 0.00% |
| Alvord Unified (AN11) | | | 0.00% |
| Banning Unified (AN12) | | | 0.00% |
| Beaumont Unified (AN13) | | | 0.00% |
| Coachella Valley Unified (AN14) | | | 0.00% |
| Desert Center Unified (AN16) | | | 0.00% |
| Desert Sands Unified (AN17) | | | 0.00% |
| Hemet Unified (AN18) | | | 0.00% |
| Jurupa Unified (AN19) | | | 0.00% |
| Palm Springs Unified (AN21) | | | 0.00% |
| Palo Verde Unified (AN22) | | | 0.00% |
| San Jacinto Unified (AN23) | | | 0.00% |
| Lake Elsinore Unified (AN25) | | | 0.00% |
| Murrieta Valley Unified (AN26) | | | 0.00% |
| River Springs Charter (ANA01) | | | 0.00% |
| Harbor Springs Charter (ANA02) | | | 0.00% |
| Empire Springs Charter (ANA03) | | | 0.00% |
| Santa Rosa Academy (ANA04) | | | 0.00% |
| Leadership Military Academy (ANA05) | | | 0.00% |
| Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N) | 0.00 | 0.00 | 0.00% |
| Preparer Name: _____ Title: _____ Phone: _____ | | | |

| | | |
|---|------------------|--|
| Current LEA: 33-67082-0000000 Hemet Unified | | |
| Selected SELPA: AN | | (Enter a SELPA ID from the list below then save and close) |
| POTENTIAL SELPAS FOR THIS LEA | | DATE APPROVED |
| ID | SELPA-TITLE | (from Form SEA) |
| AN | Riverside County | |
| | | |

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

| Description | Direct Costs - Transfers In 5750 | Interfund Transfers Out 5750 | Indirect Costs - Transfers In 7350 | Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--|------------------------------------|--|------------------------------------|--|---|---------------------------------|-------------------------------|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 3,600,228.96 | 0.00 | 0.00 | (595,414.83) | | | | |
| Other Sources/Uses Detail | | | | | 2,555,008.34 | 1,230,776.27 | | |
| Fund Reconciliation | | | | | | | 3,886,244.04 | 842,406.41 |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 311,046.21 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 76,785.00 | 475,090.00 | | |
| Fund Reconciliation | | | | | | | 172,375.00 | 784,901.01 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 2,104.66 | 0.00 | 31,824.31 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 23,942.30 | 102,137.31 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 534.47 | 0.00 | 156,014.96 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 1,190.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 1,190.00 | 7,277.47 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 35,153.05 | 0.00 | 407,575.56 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 521.23 | 498,301.61 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 1,152,801.27 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 514,270.73 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 325,313.41 | 0.00 | | |
| Fund Reconciliation | | | | | | | 325,313.41 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 75.18 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 310.64 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 21.39 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

SACS 185

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (3,949,453.17) | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 2,079,918.34 | | |
| Fund Reconciliation | | | | | | | 644,258.46 | 2,081,062.59 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 325,313.41 | | |
| Fund Reconciliation | | | | | | | 102,341.49 | 325,807.41 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 3,949,453.17 | (3,949,453.17) | 595,414.83 | (595,414.83) | 4,111,098.02 | 4,111,098.02 | 5,156,185.93 | 5,156,185.93 |

Unaudited Actuals
Special Education Maintenance of Effort
2020-21 Actual vs. Actual Comparison Year
2020-21 Expenditures by LEA (LE-CY)

| 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 | | | | | | | | 3,227 |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 6,683,752.18 | 0.00 | 0.00 | 0.00 | 869,953.77 | 13,850,299.03 | | 21,404,004.98 |
| 2000-2999 | Classified Salaries | 2,173,641.95 | 0.00 | 0.00 | 0.00 | 366,355.86 | 8,729,857.09 | | 11,269,854.90 |
| 3000-3999 | Employee Benefits | 3,444,410.05 | 0.00 | 0.00 | 0.00 | 528,481.64 | 9,601,991.18 | | 13,574,882.87 |
| 4000-4999 | Books and Supplies | 135,881.06 | 0.00 | 0.00 | 0.00 | 2,198.78 | 197,766.48 | | 335,846.32 |
| 5000-5999 | Services and Other Operating Expenditures | 3,915,707.99 | 0.00 | 0.00 | 0.00 | 600.00 | 2,284,879.77 | | 6,201,187.76 |
| 6000-6999 | Capital Outlay | 42,225.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,737.08 | | 77,962.08 |
| 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 | 16,395,618.23 | 0.00 | 0.00 | 0.00 | 1,767,590.05 | 34,700,530.63 | 0.00 | 52,863,738.91 |
| 7310 | Transfers of Indirect Costs | 289,145.78 | 0.00 | 0.00 | 0.00 | 0.00 | 4,039.14 | | 293,184.92 |
| 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 | 10,652,225.41 | | | | | | | 10,652,225.41 |
| | Total Indirect Costs and PCR Allocations | 10,941,371.19 | 0.00 | 0.00 | 0.00 | 0.00 | 4,039.14 | 0.00 | 10,945,410.33 |
| | TOTAL COSTS | 27,336,989.42 | 0.00 | 0.00 | 0.00 | 1,767,590.05 | 34,704,569.77 | 0.00 | 63,809,149.24 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 748,232.32 | 0.00 | 0.00 | 0.00 | 302,679.60 | 134,030.19 | | 1,184,942.11 |
| 2000-2999 | Classified Salaries | 214,819.83 | 0.00 | 0.00 | 0.00 | 1,200.26 | 2,555,795.01 | | 2,771,815.10 |
| 3000-3999 | Employee Benefits | 327,558.52 | 0.00 | 0.00 | 0.00 | 98,437.81 | 1,194,312.68 | | 1,620,309.01 |
| 4000-4999 | Books and Supplies | 16,771.98 | 0.00 | 0.00 | 0.00 | 1,848.75 | 85,158.39 | | 103,779.12 |
| 5000-5999 | Services and Other Operating Expenditures | 2,381.50 | 0.00 | 0.00 | 0.00 | 600.00 | 156,284.25 | | 159,265.75 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 1,309,764.15 | 0.00 | 0.00 | 0.00 | 404,766.42 | 4,125,580.52 | 0.00 | 5,840,111.09 |
| 7310 | Transfers of Indirect Costs | 243,677.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 243,677.41 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 243,677.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 243,677.41 |
| | TOTAL BEFORE OBJECT 8980 | 1,553,441.56 | 0.00 | 0.00 | 0.00 | 404,766.42 | 4,125,580.52 | 0.00 | 6,083,788.50 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | 546,293.95 |
| | TOTAL COSTS | | | | | | | | 5,537,494.55 |

| 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 | 5,935,519.86 | 0.00 | 0.00 | 0.00 | 567,274.17 | 13,716,268.84 | | 20,219,062.87 |
| 2000-2999 | Classified Salaries | 1,958,822.12 | 0.00 | 0.00 | 0.00 | 365,155.60 | 6,174,062.08 | | 8,498,039.80 |
| 3000-3999 | Employee Benefits | 3,116,851.53 | 0.00 | 0.00 | 0.00 | 430,043.83 | 8,407,678.50 | | 11,954,573.86 |
| 4000-4999 | Books and Supplies | 119,109.08 | 0.00 | 0.00 | 0.00 | 350.03 | 112,608.09 | | 232,067.20 |
| 5000-5999 | Services and Other Operating Expenditures | 3,913,326.49 | 0.00 | 0.00 | 0.00 | 0.00 | 2,128,595.52 | | 6,041,922.01 |
| 6000-6999 | Capital Outlay | 42,225.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,737.08 | | 77,962.08 |
| 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 | 15,085,854.08 | 0.00 | 0.00 | 0.00 | 1,362,823.63 | 30,574,950.11 | 0.00 | 47,023,627.82 |
| 7310 | Transfers of Indirect Costs | 45,468.37 | 0.00 | 0.00 | 0.00 | 0.00 | 4,039.14 | | 49,507.51 |
| 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 | 10,652,225.41 | | | | | | | 10,652,225.41 |
| | Total Indirect Costs and PCR Allocations | 10,697,693.78 | 0.00 | 0.00 | 0.00 | 0.00 | 4,039.14 | 0.00 | 10,701,732.92 |
| | TOTAL BEFORE OBJECT 8980 | 25,783,547.86 | 0.00 | 0.00 | 0.00 | 1,362,823.63 | 30,578,989.25 | 0.00 | 57,725,360.74 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | 546,293.95 |
| | TOTAL COSTS | | | | | | | | 58,271,654.69 |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 478,379.09 | 0.00 | 0.00 | 0.00 | 456.72 | 218,696.37 | | 697,532.18 |
| 2000-2999 | Classified Salaries | 342,844.63 | 0.00 | 0.00 | 0.00 | 1,201.57 | 207,981.39 | | 552,027.59 |
| 3000-3999 | Employee Benefits | 282,857.44 | 0.00 | 0.00 | 0.00 | 444.92 | 107,585.87 | | 390,888.23 |
| 4000-4999 | Books and Supplies | 237.20 | 0.00 | 0.00 | 0.00 | 0.00 | 9,184.19 | | 9,421.39 |
| 5000-5999 | Services and Other Operating Expenditures | 2,096,895.12 | 0.00 | 0.00 | 0.00 | 0.00 | 2,575.86 | | 2,099,470.98 |
| 6000-6999 | Capital Outlay | 42,225.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 42,225.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 3,243,438.48 | 0.00 | 0.00 | 0.00 | 2,103.21 | 546,023.68 | 0.00 | 3,791,565.37 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 3,243,438.48 | 0.00 | 0.00 | 0.00 | 2,103.21 | 546,023.68 | 0.00 | 3,791,565.37 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | 546,293.95 |
| 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) | | | | | | | | 26,306,583.74 |
| | TOTAL COSTS | | | | | | | | 30,644,443.06 |

* 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 | | |
| 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) | 0.00 | 0.00 |
| C. Unduplicated Pupil Count | | |
| 1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet | _____ | |
| 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) | 0.00 | |

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Riverside County (AN)

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:

| |
|--|
| |
| |
| |
| |
| |
| |
| |

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SECTION 3

| | Column A | Column B | Column C |
|--|--|--|-----------------------|
| | Actual Expenditures (LE-CY Worksheet) FY 2020-21 | Actual Expenditures Comparison Year FY 2019-20 | Difference (A - B) |
| A. 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 | 63,809,149.24 | | |
| b. Less: Expenditures paid from federal sources | 5,537,494.55 | | |
| c. Expenditures paid from state and local sources | 58,271,654.69 | 58,500,389.18 | |
| Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation | | 0.00 | |
| | | 58,500,389.18 | |
| Less: Exempt reduction(s) for SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 58,271,654.69 | 58,500,389.18 | (228,734.49) |

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 | 63,809,149.24 | | |
| b. Less: Expenditures paid from federal sources | 5,537,494.55 | | |
| c. Expenditures paid from state and local sources | 58,271,654.69 | 58,500,389.18 | |
| Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation | | 0.00 | |
| | | 58,500,389.18 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 58,271,654.69 | 58,500,389.18 | |
| d. Special education unduplicated pupil count | 3,227 | 3,346 | |
| e. Per capita state and local expenditures (A2c/A2d) | 18,057.53 | 17,483.68 | 573.85 |

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: Riverside County (AN)

B. LOCAL EXPENDITURES ONLY METHOD

| | Actual FY 2020-21 | Comparison Year FY 2018-19 | 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 | 30,644,443.06 | 32,319,694.26 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 32,319,694.26 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 30,644,443.06 | 32,319,694.26 | (1,675,251.20) |

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 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 the per capita local expenditures only. | | | |
| a. Expenditures paid from local sources | 30,644,443.06 | 32,319,694.26 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE | | 32,319,694.26 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 30,644,443.06 | 32,319,694.26 | |
| b. Special education unduplicated pupil count | 3,227 | 3,285 | |
| c. Per capita local expenditures (B2a/B2b) | 9,496.26 | 9,838.57 | (342.31) |

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.

Jessica Garcia
Contact Name

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Telephone Number

Director, Fiscal Services
Title

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Email Address

SELPA: Riverside County (AN)

| Object Code | Description | ValVerde Unified (AN00) | Riverside COE (AN01) | Menifee Union Elementary (AN02) | Nuview Union Elementary (AN04) | Perris Elementary (AN05) | Romoland Elementary (AN06) |
|---|---|----------------------------|-------------------------|---------------------------------------|--------------------------------------|-----------------------------|----------------------------------|
| TOTAL EXPENDITURES - All Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | | | | | | |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES - Paid from State and Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | | | | | | |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

SELPA: Riverside County (AN)

| Object Code | Description | Perris Union High (AN10) | Alvord Unified (AN11) | Banning Unified (AN12) | Beaumont Unified (AN13) | Coachella Valley Unified (AN14) | Desert Center Unified (AN16) |
|---|---|-----------------------------|--------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------------|
| TOTAL EXPENDITURES - All Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | | | | | | |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES - Paid from State and Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | | | | | | |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

SELPA: Riverside County (AN)

| Object Code | Description | Desert Sands Unified (AN17) | Hemet Unified (AN18) | Jurupa Unified (AN19) | Palm Springs Unified (AN21) | Palo Verde Unified (AN22) | San Jacinto Unified (AN23) |
|---|---|--------------------------------|-------------------------|--------------------------|--------------------------------|------------------------------|-------------------------------|
| TOTAL EXPENDITURES - All Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | | | | | | |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES - Paid from State and Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | | | | | | |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

SELPA: Riverside County (AN)

| Object Code | Description | Lake Elsinore Unified (AN25) | Murrieta Valley Unified (AN26) | River Springs Charter (ANA01) | Harbor Spings Charter (ANA02) | Empire Springs Charter (ANA03) | Santa Rosa Academy (ANA04) |
|---|---|------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|----------------------------------|
| TOTAL EXPENDITURES - All Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | | | | | | |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES - Paid from State and Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | | | | | | |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

SELPA: Riverside County (AN)

| Object Code | Description | Riverside County Education Academy (ANA05) | Adjustments* | Total |
|---|---|--|--------------|-------|
| TOTAL EXPENDITURES - All Sources | | | | |
| 1000-1999 | Certificated Salaries | | | 0.00 |
| 2000-2999 | Classified Salaries | | | 0.00 |
| 3000-3999 | Employee Benefits | | | 0.00 |
| 4000-4999 | Books and Supplies | | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | | 0.00 |
| 6000-6999 | Capital Outlay | | | 0.00 |
| 7130 | State Special Schools | | | 0.00 |
| 7430-7439 | Debt Service | | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | | 0.00 |
| PCRA | Program Cost Report Allocations | | | 0.00 |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 |
| EXPENDITURES - Paid from State and Local Sources | | | | |
| 1000-1999 | Certificated Salaries | | | 0.00 |
| 2000-2999 | Classified Salaries | | | 0.00 |
| 3000-3999 | Employee Benefits | | | 0.00 |
| 4000-4999 | Books and Supplies | | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | | 0.00 |
| 6000-6999 | Capital Outlay | | | 0.00 |
| 7130 | State Special Schools | | | 0.00 |
| 7430-7439 | Debt Service | | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | | 0.00 |
| PCRA | Program Cost Report Allocations | | | 0.00 |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 |

SELPA: Riverside County (AN)

| Object Code | Description | ValVerde Unified (AN00) | Riverside COE (AN01) | Menifee Union Elementary (AN02) | Nuvview Union Elementary (AN04) | Perris Elementary (AN05) | Romoland Elementary (AN06) |
|---|---|----------------------------|-------------------------|---------------------------------------|---------------------------------------|-----------------------------|----------------------------------|
| EXPENDITURES - Paid from Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) | | | | | | |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UNDUPLICATED PUPIL COUNT | | | | | | | |

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

SELPA: Riverside County (AN)

| Object Code | Description | Perris Union High (AN10) | Alvord Unified (AN11) | Banning Unified (AN12) | Beaumont Unified (AN13) | Coachella Valley Unified (AN14) | Desert Center Unified (AN16) |
|---|---|-----------------------------|--------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------------|
| EXPENDITURES - Paid from Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) | | | | | | |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UNDUPLICATED PUPIL COUNT | | | | | | | |

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

SELPA: Riverside County (AN)

| Object Code | Description | Desert Sands Unified (AN17) | Hemet Unified (AN18) | Jurupa Unified (AN19) | Palm Springs Unified (AN21) | Palo Verde Unified (AN22) | San Jacinto Unified (AN23) |
|---|---|--------------------------------|-------------------------|--------------------------|--------------------------------|------------------------------|-------------------------------|
| EXPENDITURES - Paid from Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) | | | | | | |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UNDUPLICATED PUPIL COUNT | | | | | | | |

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

SELPA: Riverside County (AN)

| Object Code | Description | Lake Elsinore Unified (AN25) | Murrieta Valley Unified (AN26) | River Springs Charter (ANA01) | Harbor Spings Charter (ANA02) | Empire Springs Charter (ANA03) | Santa Rosa Academy (ANA04) |
|---|---|------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|----------------------------------|
| EXPENDITURES - Paid from Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) | | | | | | |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UNDUPLICATED PUPIL COUNT | | | | | | | |

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

SELPA: Riverside County (AN)

| Object Code | Description | Riverside County Education Academy (ANA05) | Adjustments* | Total |
|---|---|--|--------------|-------|
| EXPENDITURES - Paid from Local Sources | | | | |
| 1000-1999 | Certificated Salaries | | | 0.00 |
| 2000-2999 | Classified Salaries | | | 0.00 |
| 3000-3999 | Employee Benefits | | | 0.00 |
| 4000-4999 | Books and Supplies | | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | | 0.00 |
| 6000-6999 | Capital Outlay | | | 0.00 |
| 7130 | State Special Schools | | | 0.00 |
| 7430-7439 | Debt Service | | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 |
| UNDUPLICATED PUPIL COUNT | | | | 0 |

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

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

| 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 | | | | | | | | 3,227 |
| TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 7,064,529.00 | 0.00 | 0.00 | 0.00 | 828,460.00 | 14,063,163.00 | | 21,956,152.00 |
| 2000-2999 | Classified Salaries | 2,806,284.00 | 0.00 | 0.00 | 0.00 | 403,198.00 | 8,866,028.00 | | 12,075,510.00 |
| 3000-3999 | Employee Benefits | 3,346,840.00 | 0.00 | 0.00 | 0.00 | 486,123.00 | 9,069,998.00 | | 12,902,961.00 |
| 4000-4999 | Books and Supplies | 113,626.00 | 0.00 | 0.00 | 0.00 | 66,970.00 | 332,505.00 | | 513,101.00 |
| 5000-5999 | Services and Other Operating Expenditures | 1,923,227.00 | 0.00 | 0.00 | 0.00 | 288.00 | 5,151,222.00 | | 7,074,737.00 |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 162,188.00 | | 162,188.00 |
| 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 | 15,254,506.00 | 0.00 | 0.00 | 0.00 | 1,785,039.00 | 37,645,104.00 | 0.00 | 54,684,649.00 |
| 7310 | Transfers of Indirect Costs | 447,214.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,707.00 | | 452,921.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 447,214.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,707.00 | 0.00 | 452,921.00 |
| | TOTAL COSTS | 15,701,720.00 | 0.00 | 0.00 | 0.00 | 1,785,039.00 | 37,650,811.00 | 0.00 | 55,137,570.00 |
| STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 6,968,254.00 | 0.00 | 0.00 | 0.00 | 765,573.00 | 13,934,208.00 | | 21,668,035.00 |
| 2000-2999 | Classified Salaries | 2,520,964.00 | 0.00 | 0.00 | 0.00 | 403,198.00 | 6,545,496.00 | | 9,469,658.00 |
| 3000-3999 | Employee Benefits | 3,175,812.00 | 0.00 | 0.00 | 0.00 | 462,073.00 | 7,894,507.00 | | 11,532,392.00 |
| 4000-4999 | Books and Supplies | 68,500.00 | 0.00 | 0.00 | 0.00 | 55,000.00 | 297,994.00 | | 421,494.00 |
| 5000-5999 | Services and Other Operating Expenditures | 1,922,400.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,885,222.00 | | 6,807,622.00 |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 162,188.00 | | 162,188.00 |
| 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 | 14,655,930.00 | 0.00 | 0.00 | 0.00 | 1,685,844.00 | 33,719,615.00 | 0.00 | 50,061,389.00 |
| 7310 | Transfers of Indirect Costs | 114,089.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,707.00 | | 119,796.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 114,089.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,707.00 | 0.00 | 119,796.00 |
| | TOTAL BEFORE OBJECT 8980 | 14,770,019.00 | 0.00 | 0.00 | 0.00 | 1,685,844.00 | 33,725,322.00 | 0.00 | 50,181,185.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | 28,763.00 |
| | TOTAL COSTS | | | | | | | | 50,209,948.00 |

SACS-204

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

| 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 | 639,868.00 | 0.00 | 0.00 | 0.00 | 0.00 | 108,128.00 | | 747,996.00 |
| 2000-2999 | Classified Salaries | 664,065.00 | 0.00 | 0.00 | 0.00 | 0.00 | 234,408.00 | | 898,473.00 |
| 3000-3999 | Employee Benefits | 480,623.00 | 0.00 | 0.00 | 0.00 | 0.00 | 102,885.00 | | 583,508.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,000.00 | | 13,000.00 |
| 5000-5999 | Services and Other Operating Expenditures | 6,800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,149,912.00 | | 2,156,712.00 |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 1,791,356.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,608,333.00 | 0.00 | 4,399,689.00 |
| 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 | 1,791,356.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,608,333.00 | 0.00 | 4,399,689.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section) | | | | | | | | 28,763.00 |
| 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) | | | | | | | | 29,735,600.00 |
| | TOTAL COSTS | | | | | | | | 34,164,052.00 |

* 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 | | | | | | | | 3,346 |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 6,683,752.18 | 0.00 | 0.00 | 0.00 | 869,953.77 | 13,850,299.03 | | 21,404,004.98 |
| 2000-2999 | Classified Salaries | 2,173,641.95 | 0.00 | 0.00 | 0.00 | 366,355.86 | 8,729,857.09 | | 11,269,854.90 |
| 3000-3999 | Employee Benefits | 3,444,410.05 | 0.00 | 0.00 | 0.00 | 528,481.64 | 9,601,991.18 | | 13,574,882.87 |
| 4000-4999 | Books and Supplies | 135,881.06 | 0.00 | 0.00 | 0.00 | 2,198.78 | 197,766.48 | | 335,846.32 |
| 5000-5999 | Services and Other Operating Expenditures | 3,915,707.99 | 0.00 | 0.00 | 0.00 | 600.00 | 2,284,879.77 | | 6,201,187.76 |
| 6000-6999 | Capital Outlay | 42,225.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,737.08 | | 77,962.08 |
| 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 | 16,395,618.23 | 0.00 | 0.00 | 0.00 | 1,767,590.05 | 34,700,530.63 | 0.00 | 52,863,738.91 |
| 7310 | Transfers of Indirect Costs | 289,145.78 | 0.00 | 0.00 | 0.00 | 0.00 | 4,039.14 | | 293,184.92 |
| 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) | 10,652,225.41 | | | | | | | 10,652,225.41 |
| | Total Indirect Costs | 289,145.78 | 0.00 | 0.00 | 0.00 | 0.00 | 4,039.14 | 0.00 | 293,184.92 |
| | TOTAL COSTS | 16,684,764.01 | 0.00 | 0.00 | 0.00 | 1,767,590.05 | 34,704,569.77 | 0.00 | 53,156,923.83 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 748,232.32 | 0.00 | 0.00 | 0.00 | 302,679.60 | 134,030.19 | | 1,184,942.11 |
| 2000-2999 | Classified Salaries | 214,819.83 | 0.00 | 0.00 | 0.00 | 1,200.26 | 2,555,795.01 | | 2,771,815.10 |
| 3000-3999 | Employee Benefits | 327,558.52 | 0.00 | 0.00 | 0.00 | 98,437.81 | 1,194,312.68 | | 1,620,309.01 |
| 4000-4999 | Books and Supplies | 16,771.98 | 0.00 | 0.00 | 0.00 | 1,848.75 | 85,158.39 | | 103,779.12 |
| 5000-5999 | Services and Other Operating Expenditures | 2,381.50 | 0.00 | 0.00 | 0.00 | 600.00 | 156,284.25 | | 159,265.75 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 1,309,764.15 | 0.00 | 0.00 | 0.00 | 404,766.42 | 4,125,580.52 | 0.00 | 5,840,111.09 |
| 7310 | Transfers of Indirect Costs | 243,677.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 243,677.41 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 243,677.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 243,677.41 |
| | TOTAL BEFORE OBJECT 8980 | 1,553,441.56 | 0.00 | 0.00 | 0.00 | 404,766.42 | 4,125,580.52 | 0.00 | 6,083,788.50 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | 546,293.95 |
| | TOTAL COSTS | | | | | | | | 5,537,494.55 |

| 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 | 5,935,519.86 | 0.00 | 0.00 | 0.00 | 567,274.17 | 13,716,268.84 | | 20,219,062.87 |
| 2000-2999 | Classified Salaries | 1,958,822.12 | 0.00 | 0.00 | 0.00 | 365,155.60 | 6,174,062.08 | | 8,498,039.80 |
| 3000-3999 | Employee Benefits | 3,116,851.53 | 0.00 | 0.00 | 0.00 | 430,043.83 | 8,407,678.50 | | 11,954,573.86 |
| 4000-4999 | Books and Supplies | 119,109.08 | 0.00 | 0.00 | 0.00 | 350.03 | 112,608.09 | | 232,067.20 |
| 5000-5999 | Services and Other Operating Expenditures | 3,913,326.49 | 0.00 | 0.00 | 0.00 | 0.00 | 2,128,595.52 | | 6,041,922.01 |
| 6000-6999 | Capital Outlay | 42,225.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,737.08 | | 77,962.08 |
| 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 | 15,085,854.08 | 0.00 | 0.00 | 0.00 | 1,362,823.63 | 30,574,950.11 | 0.00 | 47,023,627.82 |
| 7310 | Transfers of Indirect Costs | 45,468.37 | 0.00 | 0.00 | 0.00 | 0.00 | 4,039.14 | | 49,507.51 |
| 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) | 10,652,225.41 | | | | | | | 10,652,225.41 |
| | Total Indirect Costs | 45,468.37 | 0.00 | 0.00 | 0.00 | 0.00 | 4,039.14 | 0.00 | 49,507.51 |
| | TOTAL BEFORE OBJECT 8980 | 15,131,322.45 | 0.00 | 0.00 | 0.00 | 1,362,823.63 | 30,578,989.25 | 0.00 | 47,073,135.33 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | 546,293.95 |
| | TOTAL COSTS | | | | | | | | 47,619,429.28 |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 478,379.09 | 0.00 | 0.00 | 0.00 | 456.72 | 218,696.37 | | 697,532.18 |
| 2000-2999 | Classified Salaries | 342,844.63 | 0.00 | 0.00 | 0.00 | 1,201.57 | 207,981.39 | | 552,027.59 |
| 3000-3999 | Employee Benefits | 282,857.44 | 0.00 | 0.00 | 0.00 | 444.92 | 107,585.87 | | 390,888.23 |
| 4000-4999 | Books and Supplies | 237.20 | 0.00 | 0.00 | 0.00 | 0.00 | 9,184.19 | | 9,421.39 |
| 5000-5999 | Services and Other Operating Expenditures | 2,096,895.12 | 0.00 | 0.00 | 0.00 | 0.00 | 2,575.86 | | 2,099,470.98 |
| 6000-6999 | Capital Outlay | 42,225.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 42,225.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 3,243,438.48 | 0.00 | 0.00 | 0.00 | 2,103.21 | 546,023.68 | 0.00 | 3,791,565.37 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 3,243,438.48 | 0.00 | 0.00 | 0.00 | 2,103.21 | 546,023.68 | 0.00 | 3,791,565.37 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | 546,293.95 |
| 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) | | | | | | | | 26,306,583.74 |
| | TOTAL COSTS | | | | | | | | 30,644,443.06 |

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

SELPA: Riverside County (AN)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Riverside County (AN)

SECTION 2

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

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

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

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

If (b) is greater than (a).

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

_____ (c)

Available for MOE reduction.

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

_____ 0.00 (d)

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

If (b) is less than (a).

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

_____ (e)

Available to set aside for EIS

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

_____ 0.00 (f)

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

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SELPA: Riverside County (AN)

SECTION 3

| | Column A | Column B | Column C |
|--|--|--|-----------------------|
| | Budgeted Amounts (LB-B Worksheet) FY 2021-22 | Actual Expenditures Comparison Year FY 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 | 55,137,570.00 | | |
| b. Less: Expenditures paid from federal sources | 4,927,622.00 | | |
| c. Expenditures paid from state and local sources | 50,209,948.00 | 58,500,389.18 | |
| Add/Less: Adjustments and/or PCRA required for MOE calculation | | (10,900,353.46) | |
| Comparison year's expenditures, adjusted for MOE calculation | | 47,600,035.72 | |
| 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 | 50,209,948.00 | 47,600,035.72 | 2,609,912.28 |

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

| | Budgeted Amounts FY 2021-22 | Comparison Year FY 2020-21 | Difference |
|---|--------------------------------|-------------------------------|------------|
| 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 | 55,137,570.00 | | |
| b. Less: Expenditures paid from federal sources | 4,927,622.00 | | |
| c. Expenditures paid from state and local sources | 50,209,948.00 | 58,271,654.69 | |
| Add/Less: Adjustments and/or PCRA required for MOE calculation | | (10,652,225.41) | |
| Comparison year's expenditures, adjusted for MOE calculation | | 47,619,429.28 | |
| 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 | 50,209,948.00 | 47,619,429.28 | |
| d. Special education unduplicated pupil count | 3227 | 3346 | |
| e. Per capita state and local expenditures (A2c/A2d) | 15,559.33 | 14,231.75 | 1,327.58 |

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: Riverside County (AN)

B. LOCAL EXPENDITURES ONLY METHOD

| | Budget FY 2021-22 | Comparison Year FY 2018-19 | 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 | 34,164,052.00 | 32,319,694.26 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 32,319,694.26 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 34,164,052.00 | 32,319,694.26 | 1,844,357.74 |

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

| | Budget FY 2021-22 | Comparison Year FY 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 | 34,164,052.00 | 32,319,694.26 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 32,319,694.26 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 34,164,052.00 | 32,319,694.26 | |
| b. Special education unduplicated pupil count | 3,227 | 3,285 | |
| c. Per capita local expenditures (B2a/B2b) | 10,586.94 | 9,838.57 | 748.37 |

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.

Jessica Garcia
Contact Name

(951)765-5100 x5700
Telephone Number

Director, Fiscal Services
Title

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Email Address

SELPA: Riverside County (AN)

| Object Code | Description | ValVerde Unified (AN00) | Riverside COE (AN01) | Meniffee Union Elementary (AN02) | Nuview Union Elementary (AN04) | Perris Elementary (AN05) | Romoland Elementary (AN06) |
|---|---|----------------------------|-------------------------|--|--------------------------------------|-----------------------------|----------------------------------|
| TOTAL BUDGET - All Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| BUDGET - State and Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

SELPA: Riverside County (AN)

| Object Code | Description | Perris Union High (AN10) | Alvord Unified (AN11) | Banning Unified (AN12) | Beaumont Unified (AN13) | Coachella Valley Unified (AN14) | Desert Center Unified (AN16) |
|---|---|-----------------------------|--------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------------|
| TOTAL BUDGET - All Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| BUDGET - State and Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

SELPA: Riverside County (AN)

| Object Code | Description | Desert Sands Unified (AN17) | Hemet Unified (AN18) | Jurupa Unified (AN19) | Palm Springs Unified (AN21) | Palo Verde Unified (AN22) | San Jacinto Unified (AN23) |
|---|---|--------------------------------|-------------------------|--------------------------|--------------------------------|------------------------------|-------------------------------|
| TOTAL BUDGET - All Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| BUDGET - State and Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

SELPA: Riverside County (AN)

| Object Code | Description | Lake Elsinore Unified (AN25) | Murrieta Valley Unified (AN26) | River Springs Charter (ANA01) | Harbor Spings Charter (ANA02) | Empire Springs Charter (ANA03) | Santa Rosa Academy (ANA04) |
|---|---|------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|----------------------------------|
| TOTAL BUDGET - All Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| BUDGET - State and Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

SELPA: Riverside County (AN)

| Object Code | Description | Riverside County Education Academy (ANA05) | Adjustments* | Total |
|---|---|--|--------------|-------|
| TOTAL BUDGET - All Sources | | | | |
| 1000-1999 | Certificated Salaries | | | 0.00 |
| 2000-2999 | Classified Salaries | | | 0.00 |
| 3000-3999 | Employee Benefits | | | 0.00 |
| 4000-4999 | Books and Supplies | | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | | 0.00 |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | | | 0.00 |
| 7130 | State Special Schools | | | 0.00 |
| 7430-7439 | Debt Service | | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 |
| BUDGET - State and Local Sources | | | | |
| 1000-1999 | Certificated Salaries | | | 0.00 |
| 2000-2999 | Classified Salaries | | | 0.00 |
| 3000-3999 | Employee Benefits | | | 0.00 |
| 4000-4999 | Books and Supplies | | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | | 0.00 |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | | | 0.00 |
| 7130 | State Special Schools | | | 0.00 |
| 7430-7439 | Debt Service | | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 |

SELPA: Riverside County (AN)

| Object Code | Description | ValVerde Unified (AN00) | Riverside COE (AN01) | Meniffee Union Elementary (AN02) | Nuview Union Elementary (AN04) | Perris Elementary (AN05) | Romoland Elementary (AN06) |
|---------------------------------|--|----------------------------|-------------------------|--|--------------------------------------|-----------------------------|----------------------------------|
| BUDGET - Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section) | | | | | | |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UNDUPLICATED PUPIL COUNT | | | | | | | |

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

SELPA: Riverside County (AN)

| Object Code | Description | Perris Union High (AN10) | Alvord Unified (AN11) | Banning Unified (AN12) | Beaumont Unified (AN13) | Coachella Valley Unified (AN14) | Desert Center Unified (AN16) |
|---------------------------------|--|-----------------------------|--------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------------|
| BUDGET - Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section) | | | | | | |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UNDUPLICATED PUPIL COUNT | | | | | | | |

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

SELPA: Riverside County (AN)

| Object Code | Description | Desert Sands Unified (AN17) | Hemet Unified (AN18) | Jurupa Unified (AN19) | Palm Springs Unified (AN21) | Palo Verde Unified (AN22) | San Jacinto Unified (AN23) |
|---------------------------------|--|--------------------------------|-------------------------|--------------------------|--------------------------------|------------------------------|-------------------------------|
| BUDGET - Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section) | | | | | | |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UNDUPLICATED PUPIL COUNT | | | | | | | |

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

SELPA: Riverside County (AN)

| Object Code | Description | Lake Elsinore Unified (AN25) | Murrieta Valley Unified (AN26) | River Springs Charter (ANA01) | Harbor Spings Charter (ANA02) | Empire Springs Charter (ANA03) | Santa Rosa Academy (ANA04) |
|---------------------------------|--|------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|----------------------------------|
| BUDGET - Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section) | | | | | | |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UNDUPLICATED PUPIL COUNT | | | | | | | |

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

SELPA: Riverside County (AN)

| Object Code | Description | Riverside County Education Academy (ANA05) | Adjustments* | Total |
|---------------------------------|--|--|--------------|-------|
| BUDGET - Local Sources | | | | |
| 1000-1999 | Certificated Salaries | | | 0.00 |
| 2000-2999 | Classified Salaries | | | 0.00 |
| 3000-3999 | Employee Benefits | | | 0.00 |
| 4000-4999 | Books and Supplies | | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | | 0.00 |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | | | 0.00 |
| 7130 | State Special Schools | | | 0.00 |
| 7430-7439 | Debt Service | | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section) | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 |
| UNDUPLICATED PUPIL COUNT | | | | 0 |

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

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Unaudited Actuals
2021-22 Budget
Technical Review Checks

Hemet Unified

Riverside County

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

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

IMPORT CHECKS

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

| ACCOUNT | | | | | RESOURCE | OBJECT | VALUE |
|---------|----|----|----|----|----------|--------|-------|
| FD | RS | PY | GO | FN | OB | | |

01-3210-0-0000-0000-9790 3210 9790 -3,606,121.00
Explanation:Program changed from Fund Balance to Unearned Revenue

01-3212-0-0000-0000-9790 3212 9790 -21,990,908.00
Explanation:Program changed from Fund Balance to Unearned Revenue

01-3215-0-0000-0000-9790 3215 9790 -930,952.00
Explanation:Program changed from Fund Balance to Unearned Revenue

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| FUND | RESOURCE | NEG. EFB |
|---|----------|----------------|
| 01 | 3210 | -3,606,121.00 |
| Explanation:Program changed from Fund Balance to Unearned Revenue | | |
| 01 | 3212 | -21,990,908.00 |
| Explanation:Program changed from Fund Balance to Unearned Revenue | | |
| 01 | 3215 | -930,952.00 |

Explanation:Program changed from Fund Balance to Unearned Revenue

01 7388 -992.26

Explanation:Program changed from Fund Balance to Unearned Revenue

01 7425 -7,246,240.13

Explanation:Program changed from Fund Balance to Unearned Revenue

Total of negative resource balances for Fund 01 -33,775,213.39

09 7425 -241,626.77

Explanation:Program changed from Fund Balance to Unearned Revenue

Total of negative resource balances for Fund 09 -241,626.77

12 5058 -5,840.64

Total of negative resource balances for Fund 12 -5,840.64

25 9010 -117,819.69

Total of negative resource balances for Fund 25 -117,819.69

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

| FUND | RESOURCE | OBJECT | VALUE |
|------|----------|--------|-------|
|------|----------|--------|-------|

| | | | |
|----|------|------|---------------|
| 01 | 3210 | 9790 | -3,606,121.00 |
|----|------|------|---------------|

Explanation:Program changed from Fund Balance to Unearned Revenue

| | | | |
|----|------|------|----------------|
| 01 | 3212 | 9790 | -21,990,908.00 |
|----|------|------|----------------|

Explanation:Program changed from Fund Balance to Unearned Revenue

| | | | |
|----|------|------|-------------|
| 01 | 3215 | 9790 | -930,952.00 |
|----|------|------|-------------|

Explanation:Program changed from Fund Balance to Unearned Revenue

| | | | |
|----|------|------|---------|
| 01 | 7388 | 9790 | -992.26 |
|----|------|------|---------|

Explanation:Program changed from Fund Balance to Unearned Revenue

| | | | |
|----|------|------|---------------|
| 01 | 7425 | 9790 | -7,246,240.13 |
|----|------|------|---------------|

Explanation:Program changed from Fund Balance to Unearned Revenue

| | | | |
|----|------|------|-------------|
| 09 | 7425 | 9790 | -241,626.77 |
|----|------|------|-------------|

Explanation:Program changed from Fund Balance to Unearned Revenue

| | | | |
|----|------|------|-----------|
| 12 | 5058 | 9790 | -5,840.64 |
|----|------|------|-----------|

| | | | |
|----|------|------|------------|
| 20 | 0000 | 9790 | -22,446.11 |
|----|------|------|------------|

| | | | |
|----|------|------|-------------|
| 25 | 9010 | 9790 | -117,819.69 |
|----|------|------|-------------|

| | | | |
|----|------|------|-----------|
| 40 | 0000 | 9790 | -1,131.81 |
|----|------|------|-----------|

| | | | |
|----|------|------|-------------|
| 63 | 9010 | 9790 | -631,260.32 |
|----|------|------|-------------|

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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Unaudited Actuals
2020-21 Unaudited Actuals
Technical Review Checks

Hemet Unified

Riverside County

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

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

IMPORT CHECKS

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

| ACCOUNT | | | | RESOURCE | OBJECT | VALUE |
|---|----|----|----|----------|--------|-------------|
| FD | RS | PY | GO | FN | OB | |
| 01-3215-0-0000-0000-9791 | | | | 3215 | 9791 | -616,284.70 |
| Explanation:2019-20 Allowable expenses prior to funding being received created a negative Beginning Fund Balance for 2020-21. | | | | | | |
| 01-3220-0-0000-0000-9791 | | | | 3220 | 9791 | -76,257.47 |
| Explanation:2019-20 Allowable expenses prior to funding being received created a negative Beginning Fund Balance for 2020-21. | | | | | | |

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.