Cupertino Union School District

2020-2021 Unaudited Actuals SACS & Annual Financial Report

FINANCIAL SUMMARY

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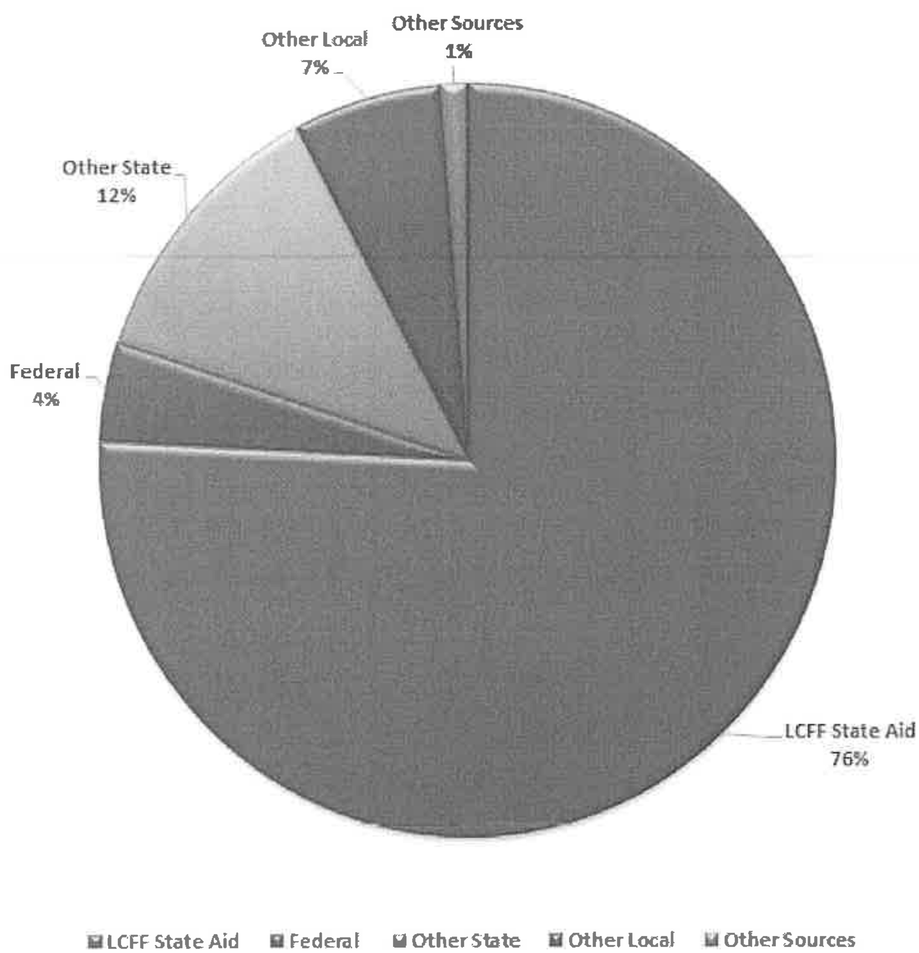
Cupertino Union School District
2020-2021 Unaudited Actuals Report

The District's Unaudited Actuals Report represents the actual revenues, expenses, ending balances, and reserves for all District funds for the fiscal year being reported. This report, like all other District budget updates, will be reviewed by the Santa Clara County Office of Education, subsequently submitted to the California Department of Education, and will be examined by the District's independent auditors over the next few months. The independent audit will be completed for submission to the State Controller's Office in December 2021 and presented to the Board of Education in January 2022.

The following pages provide highlights of the District's finances for year-ended June 30, 2021.

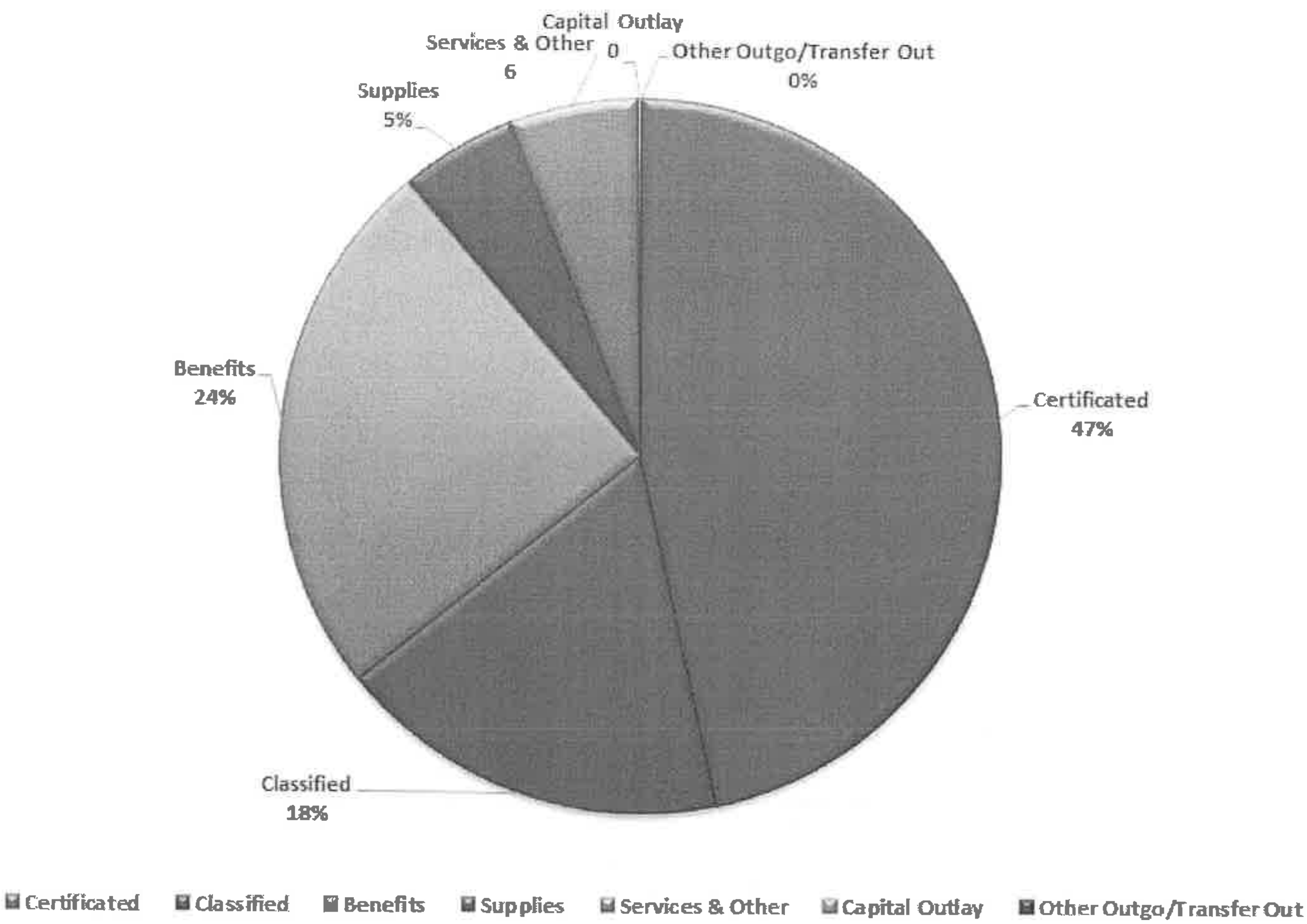
Revenues

From the estimated actuals to the close of the year, total Combined General Fund revenues are higher by $7.234 million. This is mostly due to the various State and Federal funds under the AB86 grants which includes In-Person Instruction and Expanded Learning Opportunities, and Elementary & Secondary School Emergency Relief (ESSER II).



Expenditures

From the estimated actuals to the close of the year the total Combined General Fund expenditures are higher by $1.0 million, mostly due to increases in supplies and salaries and associated benefits.



Contributions

The Unrestricted General Fund provides support to other District programs by way of contribution, as reflected in the following table:

Special Education	$20,460,881.69
General Fund contributions to RRMA	$ 3,365,077.01
Fund 21 contributions to RRMA	$ 2,453,509.00
Gen Fund Cost on Special Education Transportation	$ 2,711,272.63

Ending Balances and Reserves

The combined General Fund ending balance is estimated at $43.36 million. Of this amount, $9.1 million is Restricted and $34.3 million is on the Unrestricted side.

Compared to the previous reporting period, Restricted is higher by $4.6 million (from $4.5 million Estimated Actuals to $9.1 million Unaudited Actuals), and Unrestricted is higher by $1.6 million (from $32.7 million Estimated Actuals to $34.3 million Unaudited Actuals). As is not uncommon in fiscal management of schools given imposed budgetary structures and procedures, these variances are derived from unused services, purchase order encumbrances, and vacancy savings that were released at year-end as part of the close-out process.

Fiscal Pressures and Other concerns:

1. Enrollment and ADA decline. The district has declined in ADA by 1,290 between 2018-19 and 2021-22. Staff are exploring restructuring measures to alleviate the fiscal problems created by declining enrollment and ADA.
2. Two parcel tax failures and expiration of the current parcel tax in 2023. CUSD must be successful in renewal of this parcel tax. A failure would negatively impact the budget by $8.6 million.
3. CUSD must also start planning for a future Bond measure for upgrade and maintenance of its Facilities. The current Bond funds remaining balance is $12.9 million which will be utilized for modernization projects already approved by the Board.
4. The district staff are exploring the possibility of Montebello property sale with legal counsel and State Allocation Board. If successful the district can utilize these funds to stabilize and or increase the district's reserves.

Next Steps

The cut-off for 2021/22 First Interim budget update is October 31. Staff has already begun the process of reviewing and refining revenue and expenditure projections for the current budget year. The September payroll and the enrollment census taken in October are some of the key data points that will drive the projection updates for the first interim budget update. A full report will be presented to the Board in December 2021. Areas that are typically reviewed and adjusted include the following:

1. Changes in revenue factors and any significant fiscal updates from the State.
2. Changes in expenditure plans due to Board actions or other conditions, including budget reductions necessary to maintain statutory reserves.
3. Enrollment updates.
4. Other related revenue and expenditure updates.

SUMMARY:

As the District closes the year with the required reserves, staff recommends the approval of the District's Unaudited Actuals Report for 2020/21, as presented.

CUPERTINO UNION SCHOOL DISTRICT
GENERAL FUNDS
2020-2021 ESTIMATED VS UNAUDITED ACTUALS

UNAUDITED vs ESTIMATED ACTUALS 2020-2021	Object Codes	20-21 ESTIMATED ACTUALS General Unrestricted	20-21 ESTIMATED ACTUALS Categorical Restricted	Total Estimated Actuals	20-21 UNAUDITED ACTUALS General Unrestricted	20-21 UNAUDITED ACTUALS Categorical Restricted	Total Unaudited Actuals	Difference General Unrestricted	Difference Categoricals Restricted	Difference Unaudited vs Estimated Actuals
REVENUE SOURCES:										
LCFF - State Aid/Prop Taxes Revenue	8010-8099	145,063,926	8,674,699	153,738,625	145,541,903	8,635,889	154,177,792	477,977	(38,810)	439,167
Federal Revenue	8100-8299	-	9,393,575	9,393,575	-	8,613,548	8,613,548	-	(780,027)	(780,027)
Other State Revenue	8300-8599	3,070,252	14,294,202	17,364,454	3,017,134	21,869,948	24,887,082	(53,118)	7,575,746	7,522,628
Other Local Revenue	8600-8799	8,983,555	4,111,415	13,094,970	8,787,754	4,359,797	13,147,551	(195,801)	248,382	52,581
TOTAL REVENUE		***157,117,733***	***36,473,891***	***193,591,624***	***157,346,791***	***43,479,181***	***200,825,972***	***229,058***	***7,005,290***	***7,234,348***
Fund 21 Contribution RRMA	87xx	-	2,453,509	2,453,509	-	2,453,509	2,453,509	-	-	-
Contribution (8980)-RRMA	8980	(3,190,993)	3,190,993	-	(3,365,077)	3,365,077	-	(174,084)	174,084	-
Contribution (8980)--Special Education	8980	(22,696,573)	*22,696,573*	-	(20,460,882)	*20,460,882*	-	2,235,691	(2,235,691)	-
TOTAL OTHER FINANCING SOURCE		(25,887,566)	28,341,075	2,453,509	(23,825,959)	26,279,468	2,453,509	2,061,607	(2,061,607)	-
TOTAL REVENUE incl TRANSFERS		***131,230,167***	***64,814,966***	***196,045,133***	***133,520,832***	***69,758,649***	***203,279,481***	***2,290,665***	***4,943,683***	***7,234,348***
EXPENDITURES:										
Certificated Salaries	1000-1999	72,169,483	14,812,798	86,982,281	70,919,166	17,188,129	88,107,295	(1,250,317)	2,375,331	1,125,014
Classified Salaries	2000-2999	16,370,817	18,412,440	34,783,257	15,843,195	17,539,382	33,382,577	(527,622)	(873,058)	(1,400,680)
Employee Benefits	3000-3999	27,595,582	19,212,282	46,807,864	26,789,131	19,648,612	46,437,743	(806,451)	436,330	(370,121)
Books and Supplies	4000-4999	282,606	9,244,823	9,527,429	1,272,397	8,726,258	9,998,655	989,791	(518,565)	471,226
Services & Other	5000-5999	4,782,348	4,955,955	9,738,303	7,018,949	3,877,914	10,896,863	2,236,601	(1,078,041)	1,158,560
Capital Outlay	6000-6999	100,266	220,173	320,439	97,560	228,087	325,647	(2,706)	7,914	5,208
Other Outgo (Excluding Indirect Cost Transfers	7400-7499	114,425	-	114,425	114,379	-	114,379	(46)	-	(46)
Direct Cost/Indirect Cost Transfer	7300-7399	(530,311)	406,379	(123,932)	(457,364)	348,029	(109,335)	72,947	(58,350)	14,597
TOTAL EXPENDITURES		**120,885,216**	**67,264,849**	**188,150,065**	**121,597,413**	**67,556,411**	**189,153,824**	**712,197**	**291,562**	**1,003,759**
Net Incr/(Decr) in Fd Bal		10,344,951	(2,449,883)	7,895,068	11,923,419	2,202,238	14,125,657	1,578,468	(247,645)	1,330,823
Beginning Balance - 7/1/2020		**22,327,058**	**6,911,188**	**29,238,246**	**22,327,058**	**6,911,188**	**29,238,246**	(0)	-	(0)
Ending Fund Balance - 6/30/2021		32,672,009	4,461,305	37,133,314	34,250,477	9,113,426	43,363,903	1,578,468	4,652,121	6,230,589

3% Board Reserve	5,674,615
3% State Reserve	5,674,615
TOTAL	11,349,229

Unaudited Actuals: Components of Ending Fund Balance

FUND 01 & 09 (Unrestricted)		
Unassigned	Res 0000	3,203,588
LCFF Carryover	Res 0101	4,861,914
On-going Mandate I	Res 0104	4,464,361
One Time Mandate	Res 0105	2,456,187
Instr Matl Realign	LP 0305	2,590,583
MAA	LP 0207	131,546
LEA Medi-Cal	LP 0208	212,820
Deferred Maint	LP 0213	507,969
Information Tech	Location 63	1,500,000
School Site Gen Ed (	LP 1131	-
Classroom Equip Re	LP 5340	63,967
Risk Management	Location 55	1,200,000
State Reserve	LP 9780	5,674,615
Board Reserve	LP 9789	5,674,615
Revolving/Stores/Pr	Obj 9711-9713	764,299
Lottery	Total Fund 09	944,014
	Total Unrestricted	34,250,477
	Balancing	-

FUND 07 & 08 (Restricted)		
SpEd Mental Health	Res 6512	810,943
Lottery	Res 6300	304,955
Lottery	Res 6300 Prepays	701,934
Clsfd Sch Emp PD G	Res 7311	93,014
SB117	Res 7388	76,637
IPI Grant	Res 7422	-
ELO Grant	Res 7425	3,643,152
ELO Paraprof	Res 7426	967,876
Local Donations	Res 9010	382,656
Other Local Donatio	Res 9505	2,131,967
Other Local Donatio	Res 9505 Prepays	292
	Total Unrestricted	9,113,426
	Balancing	0

CUPERTINO UNION SCHOOL DISTRICT
BUDGET AT A GLANCE
2020-2021 Estimated Actuals vs 2020-2021 Unaudited Actuals

	2020-2021 ESTIMATED ACTUALS ***			2020-2021 UNAUDITED ACTUALS		
	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS
Estimated Beginning Fund Balance - July 1	22,327,058	6,911,189	29,238,247	22,327,058	6,911,188	29,238,246
Total Revenue	157,117,733	34,337,133	191,454,866	157,346,791	43,479,181	200,825,972
Total Contributions & Encroachments	(25,887,566)	25,887,566	-	(23,825,959)	23,825,959	-
Total Transfers In /Other Sources	-	2,453,509	2,453,509	-	2,453,509	2,453,509
Grand Total Revenue	131,230,167	62,678,208	193,908,375	133,520,832	69,758,649	203,279,481
Total Expenditures	120,885,216	65,128,091	186,013,307	121,597,413	67,556,411	189,153,824
Total Transfers Out/Other Uses	-	-	-	-	-	-
Total Expenditures	120,885,216	65,128,091	186,013,307	121,597,413	67,556,411	189,153,824
Revenue Less Expenditures	10,344,951	(2,449,883)	7,895,068	11,923,418	2,202,239	14,125,657
			-			-
Total Estimated Ending Balance - June 30	**32,672,009**	**4,461,306**	**37,133,315**	**34,250,476**	**9,113,426**	**43,363,903**
COMPONENTS OF ENDING BALANCE						
Revolving Cash	$75,000			$75,000		
Stores (Warehouse, PPE)	$383,126			$391,912		
Prepaid Expenditures (Re-opening)	$285,949	116,982		$297,387	702,226	
Total Working Capital	$744,075	$116,982	$861,057	$764,299	$702,226	$1,466,525
Restricted:						
Categorical Programs Balance		4,344,324	$4,344,324		8,411,200	$8,411,200
Assigned:						
Programs Carryovers	17,212,334		17,212,334	16,331,019		16,331,019
LCFF Carryover	2,567,461		2,567,461	4,861,914		4,861,914
Lottery	987,341		987,341	944,015		944,015
Unassigned/Unappropriated:						
Additional Reserve for Future Downturn (3%)	5,580,399		5,580,399	5,674,615		5,674,615
Reserve for Economic Uncertainties	5,580,399		5,580,399	5,674,615		5,674,615
Unassigned/Unappropriated Amount			**(0)**			**0**
Total Estimated Ending Balance - June 30			**$37,133,315**			**$43,363,903**

* Unrestricted Funds: General Fund and Lottery
** Restricted Funds: Special Education, Federal and Categorical Programs

CUPERTINO UNION SCHOOL DISTRICT
SUMMARY OF ALL FUNDS

2020-2021 UNAUDITED ACTUALS	Object Codes	Fund 01 General Unrestricted	Fund 09 Lottery Unrestricted	Sub-Total General Fund Unrestricted	Fund 07 Sp. Ed. Restricted	Fund 08 Categorical Restricted	Sub-Total General Fund Restricted	Total Unrestricted/ Restricted	
REVENUE SOURCES:									
Federal	8100-8299		-	-	2,529,650	781,203	3,310,853	3,310,853	1.63%
LCFF - State Aid	8011	8,430,361	-	8,430,361	-	-	-	8,430,361	4.15%
LCFF - Supplemental	8011	4,611,343	-	4,611,343	-	-	-	4,611,343	2.27%
LCFF - EPA Entitlement	8012	3,267,222	-	3,267,222	-	-	-	3,267,222	1.61%
LCFF Property Taxes (Other State Restricted)	8021-8045	129,232,977	-	129,232,977	8,635,889	-	8,635,889	137,868,866	67.82%
Other State (1160-1163)	8300-8599	55,636	-	55,636	-	1,972	1,972	57,608	0.03%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560	-	2,436,310	2,436,310	-	779,929	779,929	3,216,239	1.58%
Mandated Block Grant	8550	525,188	-	525,188	-	-	-	525,188	0.26%
ONE TIME FUNDS:									
ESSER I (Elem & Secondary School Emergency Relief)	8290			-		310,543	310,543	310,543	0.15%
ESSER II	8290			-		112,536	112,536	112,536	0.06%
ESSER III	8290			-		-	-	-	0.00%
Coronavirus Relief Funds	8290					4,422,749	4,422,749	4,422,749	2.18%
GEER (Gov's Education Emergency Relief) Funds	8590					456,867	456,867	456,867	0.22%
LLMF-SB98 (Learning Loss Mitigation Funds)	8590					1,235,106	1,235,106	1,235,106	0.61%
In-Person Instruction Grant	8590			-		4,506,446	4,506,446	4,506,446	2.22%
Expanded Learning Opportunity Grant	8590			-		4,435,661	4,435,661	4,435,661	2.18%
Expanded Learning Opportunity (Paraprofessionals)	8590			-		967,876	967,876	967,876	0.48%
All Other State	8590	-	-	-	814,896	2,462	817,358	817,358	0.40%
All Other State (STRS on Behalf)	8590	-	-	-	-	9,125,600	9,125,600	9,125,600	4.49%
Local Revenue	8600-8799	4,368	-	4,368	231,564	-	231,564	235,932	0.12%
MAA/LEA-Medi Cal	8699	98,490	-	98,490	-	-	-	98,490	0.05%
Parcel Tax	8621	8,363,213	-	8,363,213	-	-	-	8,363,213	4.11%
Developer Fees	8681	-	-	-	-	-	-	-	0.00%
Interest	8661	304,852	3,174	308,025	-	-	-	308,025	0.15%
Facility Use (Civic Permit & Community Partnerships	8689	-	-	-	-	-	-	-	0.00%
Transportation Fees	8675	-	-	-	-	-	-	-	0.00%
Rental Income	8972	-	-	-	-	-	-	-	0.00%
All Other Local	86xx	13,657	-	13,657	50	4,128,183	4,128,233	4,141,890	2.04%
Other Sources	89xx	-	-	-	-	-	-	-	0.00%
TOTAL REVENUE		***154,907,307***	***2,439,484***	***157,346,791***	***12,212,049***	***31,267,132***	***43,479,181***	***200,825,972***	***98.79%***
Other Financing sources/Uses:									
Interfund Transfer In/Out	87xx	-	-	-	-	2,453,509	2,453,509	2,453,509	1.21%
Other Financing Sources	87xx	-	-	-	-	-	-	-	0.00%
Contribution (8980)-Others	8980	49,873	-	49,873	-	(49,873)	(49,873)	-	0.00%
Contribution (8980)--Special Education	8980	(20,460,882)	-	(20,460,882)	*20,460,882*	-	20,460,882	-	0.00%
Contribution (8980)--RRMA	8980	(3,414,950)	-	(3,414,950)	-	3,414,950	3,414,950	-	0.00%
TOTAL TRANSFERS/CONTRIBUTIONS		*(23,825,959)*	-	*(23,825,959)*	*20,460,882*	*5,818,586*	*26,279,468*	***2,453,509***	*1.21%*
TOTAL REVENUE incl TRANSFERS		***131,081,348***	***2,439,484***	***133,520,832***	***32,672,931***	***37,085,718***	***69,758,649***	***203,279,481***	***100.00%***
EXPENDITURES:									
Certificated Salaries	1000-1999	70,293,086	626,080	70,919,166	11,552,705	5,635,424	17,188,129	88,107,295	46.58%
Classified Salaries	2000-2999	14,769,320	1,073,875	15,843,195	11,242,275	6,297,106	17,539,382	33,382,577	17.65%
Employee Benefits	3000-3999	26,125,829	663,302	26,789,131	7,516,745	3,006,267	10,523,012	37,312,143	19.73%
(STRS on Behalf, Resource 7690 only)	3101-3102	-	-	-	-	9,125,600	9,125,600	9,125,600	4.82%
Books and Supplies	4000-4999	1,270,218	2,179	1,272,397	61,316	8,664,943	8,726,258	9,998,655	5.29%
Services & Other	5000-5999	7,018,668	281	7,018,949	2,039,273	1,838,641	3,877,914	10,896,863	5.76%
Capital Outlay	6000-6999	97,560	-	97,560	-	228,087	228,087	325,647	0.17%
Direct Cost/Indirect Cost Transfer	7000-7999	(342,985)	-	(342,985)	122,980	225,049	348,029	5,044	0.00%
TOTAL EXPENDITURES		**119,231,696**	**2,365,717**	**121,597,413**	**32,535,294**	**35,021,116**	**67,556,411**	**189,153,824**	**100.00%**
Net Incr/(Decr) in Fd Bal		11,849,651	73,767	11,923,419	137,636	2,064,602	2,202,238	14,125,657	
Beginning Balance - 7/1/2020		**21,456,810**	**870,248**	**22,327,058**	**673,307**	**6,237,881**	**6,911,188**	**29,238,246**	
Ending Fund Balance - 6/30/2021		33,306,461	944,015	34,250,477	810,943	8,302,483	9,113,426	43,363,903	

CUPERTINO UNION SCHOOL DISTRICT
SUMMARY OF ALL FUNDS

2020-2021 UNAUDITED ACTUALS	Fund 13 Cafeteria	Fund 21 Building	Fund 24 GO Bond-2012	Fund 25 Developer Fee	Fund 62 Self-Funded Insurance	Fund 63 Enterprise Fund	Fund 67 Workers' Compensation	TOTAL OTHER FUNDS	GRAND TOTAL ALL FUNDS	
REVENUE SOURCES:										
Federal	3,024,829							3,024,829	6,335,682	2.71%
LCFF - State Aid								-	8,430,361	3.61%
LCFF - Supplemental								-	4,611,343	1.98%
LCFF - EPA Entitlement								-	3,267,222	1.40%
LCFF Property Taxes (Other State Restricted)								-	137,868,866	59.06%
Other State (1160-1163)	466,238							466,238	523,846	0.22%
Lottery & Lottery - Prop 20 & Non-Prop 20								-	3,216,239	1.38%
Mandated Block Grant								-	525,188	0.22%
ONE TIME FUNDS:									-	
ESSER I (Elem & Secondary School Emergency Relief)								-	310,543	0.13%
ESSER II								-	112,536	0.05%
ESSER III								-	-	0.00%
Coronavirus Relief Funds									4,422,749	
GEER (Gov's Education Emergency Relief) Funds									456,867	
LLMF-SB98 (Learning Loss Mitigation Funds)									1,235,106	
In-Person Instruction Grant								-	4,506,446	1.93%
Expanded Learning Opportunity Grant								-	4,435,661	1.90%
Expanded Learning Opportunity (Paraprofessionals)								-	967,876	0.41%
All Other State	-	-						-	817,358	0.35%
All Other State (STRS on Behalf)	-	-						-	9,125,600	3.91%
Local Revenue	-	2,815,461				-		2,815,461	3,051,393	1.31%
MAA/LEA-Medi Cal								-	98,490	0.04%
Parcel Tax								-	8,363,213	3.58%
Developer Fees				717,236				717,236	717,236	0.31%
Interest	3,186	33,823	139,611	17,899	32,379	-	30,007	256,905	564,930	0.24%
Facility Use (Civic Permit & Community Partnerships)						725		725	725	0.00%
Transportation Fees								-	-	0.00%
Rental Income						-		-	-	0.00%
All Other Local	1,471	585			20,658,253	631,230	1,582,053	22,873,592	27,015,482	11.57%
Other Sources					-	-		-	-	0.00%
TOTAL REVENUE	***3,495,723***	***2,849,869***	***139,611***	***735,136***	***20,690,632***	***631,955***	***1,612,059***	30,154,985	***230,980,957***	***96.33%***
Other Financing sources/Uses:										
Interfund Transfer In/Out								-	2,453,509	1.05%
Other Financing Sources								-	-	0.00%
Contribution (8980)-Others								-	-	0.00%
Contribution (8980)--Special Education								-	-	0.00%
Contribution (8980)--RRMA							-	-	-	0.00%
TOTAL TRANSFERS/CONTRIBUTIONS	-	-	-	-	-	-	-	-	*2,453,509*	*1.05%*
TOTAL REVENUE incl TRANSFERS	***3,495,723***	***2,849,869***	***139,611***	***735,136***	***20,690,632***	***631,955***	***1,612,059***	***30,154,985***	***233,434,466***	***97.38%***
EXPENDITURES:										
Certificated Salaries	-	-	-	-	71,648	34,101	-	105,748	88,213,043	40.09%
Classified Salaries	1,533,153	56,190	193,909	-	90,338	388,976	-	2,262,566	35,645,143	16.20%
Employee Benefits	544,574	24,780	48,710	-	50,711	211,989	-	880,764	38,192,907	17.36%
(STRS on Behalf, Resource 7690 only)	-	5,856	-	-	-	-	-	5,856	9,131,456	4.15%
Books and Supplies	924,870	171,004	9,042	377	-	8,432	-	1,113,725	11,112,381	5.05%
Services & Other	73,383	98,896	478,675	330,283	20,184,798	(11,543)	1,671,187	22,825,680	33,722,543	15.33%
Capital Outlay	5,813	-	1,109,725	-	-	-	-	1,115,538	1,441,185	0.66%
Direct Cost/Indirect Cost Transfer	109,335	2,453,509	-	-	-	-	-	2,562,844	2,567,888	1.17%
TOTAL EXPENDITURES	**3,191,127**	**2,810,235**	**1,840,061**	**330,660**	**20,397,495**	**631,955**	**1,671,187**	**30,872,721**	**220,026,545**	**100.00%**
Net Incr/(Decr) in Fd Bal	304,596	39,634	(1,700,450)	404,475	293,137	-	(59,128)	(717,736)	13,407,921	
Beginning Balance - 7/1/2020	927,382	2,484,634	14,601,794	1,607,120	5,090,230	-	1,335,188	26,046,349	55,284,594	
Ending Fund Balance - 6/30/2021	1,231,978	2,524,268	12,901,344	2,011,595	5,383,367	-	1,276,060	25,328,613	68,692,516	

CUPERTINO UNION SCHOOL DISTRICT
BALANCE SHEET
2020-2021

Accounts	UNAUDITED ACTUALS As of June 30,2021	Unrestricted Fund 01 General Fund	Unrestricted Fund 09 Lottery (Non Prop 20)	Total Unrestricted	Restricted Fund 07 Special Education	Restricted Fund 08 Lottery (Prop 20) & Categoricals	Total Restricted	Total General Fund Unrestricted/Restricted
	ASSETS							
9110	Cash in County Treasury	$41,176,586	$679,947	$41,856,533	$324,115	$2,701,567	$3,025,681	**$44,882,214**
9120	Cash in Other Banks			$0			$0	$0
9130	Revolving Cash	$75,000		$75,000			$0	$75,000
9135	Cash with Fiscal Agent			$0			$0	$0
9140	Cash Collection			$0			$0	$0
9150	Investment			$0			$0	$0
9201	A/R - created by System	$100,547		$100,547		$14,925	$14,925	$115,472
9211	A/R - created by System PY	($2,372)		($2,372)		$0	$0	($2,372)
9202	A/R - School Sites	$0		$0			$0	$0
9203	A/R - Interest	$81,035	$937	$81,972			$0	$81,972
9204	A/R - Credit Memo	$0		$0			$0	$0
9205	A/R - Payroll	4,868.25		$4,868			$0	$4,868
9209	A/R - Other	$10,179,060	$314,586	$10,493,646		$173,640	$173,640	$10,667,286
9210	A/R - Stop Loss Fund 62 only			$0			$0	$0
9290	Due from Grantor Agencies	$0		$0	$2,585,274	$2,798,986	$5,384,260	$5,384,260
9310	Due from Other Funds	$1,761,319	$946	$1,762,265	$197,275	$2,905,946	$3,103,221	$4,865,486
9320	Stores	$391,912		$391,912			$0	$391,912
9330	Pre-Paid Expenditures	$297,386		$297,386		$702,226	$702,226	$999,611
9340	Other Current Assets			$0			$0	$0
9440	Fixed Assets			$0			$0	$0
9490	Deferred outflows of Resources			$0			$0	$0
	TOTAL ASSETS	$54,065,340	$996,417	$55,061,757	$3,106,664	$9,297,290	$12,403,953	$67,465,711
	LIABILITIES							
9501	Accounts Payable	$5,103,320	$52,402	$5,155,723	$580,788	$581,073	$1,161,861	$6,317,584
9511	Accounts Payable - PY	$649,513		$649,513			$0	$649,513
9502	Use Tax			$0			$0	$0
9503	Sales Tax			$0	$0	$0	$0	$0
9504	Salaries and Wages			$0			$0	$0
9505	Retainage			$0			$0	$0
9506	Security/Rent			$0			$0	$0
9507	IBNR			$0			$0	$0
9508	A/P Non-resident withholding			$0		$0	$0	$0
9519-38	Grand Total Payroll Burdens	$1,278,172		$1,278,172			$0	$1,278,172
9539	Stale A/P	$2,182	$0	$2,182	$6	$15,854	$15,860	$18,042
9540	Commuter Program			$0				$0
9541	Stale Dated Payroll	$302		$302				$302
9590	Due to Grantor Agencies	$1,061,446		$1,061,446	$16,284.00		$16,284	$1,077,730
9610	Due to Other Funds	$1,698,619		$1,698,619	$1,698,642	$185,326	$1,883,968	$3,582,587
9640	Current Loans			$0			$0	$0
9650	Deferred Revenue	$10,965,325		$10,965,325		$212,554	$212,554	$11,177,879
9663	Net Pension Liability			$0				$0
9690	Deferred inflow of resources	$0		$0				$0
	TOTAL LIABILITIES	20,758,880	$52,402	$20,811,282	$2,295,721	$994,807	$3,290,528	$24,101,810
	TOTAL FUND BALANCE	**33,306,460**	**$944,015**	**$34,250,475**	**810,943**	**$8,302,483**	**$9,113,426**	**$43,363,901**

CUPERTINO UNION SCHOOL DISTRICT
BALANCE SHEET
2020-2021

Accounts	UNAUDITED ACTUALS As of June 30,2021	Fund 13 Student Nutrition	Fund 21 Building	Fund 24 GO Bond 2012	Fund 25 Dev Fee	Fund 62 Self-Fund Insurance	Fund 63 Enterprise	Fund 67 Self-Fund Worker's Comp	All Funds Grand Total
	ASSETS								
9110	Cash in County Treasury	$153,120	$3,923,751	$12,885,189	$2,018,608	$5,972,049	$527,830	$3,312,925	$73,675,685
9120	Cash in Other Banks	$563,769						$73,776	$637,545
9130	Revolving Cash	$1,959							$76,959
9135	Cash with Fiscal Agent					$656,751			$656,751
9140	Cash Collection								$0
9150	Investment								$0
9201	A/R - created by System		$65,637			$1,714	$2,650		$185,474
9211	A/R - created by System PY								($2,372)
9202	A/R - School Sites								$0
9203	A/R - Interest	$419	$6,603	$23,545	$3,455	$9,997		$4,269	$130,261
9204	A/R - Credit Memo								$0
9205	A/R - Payroll								$4,868
9209	A/R - Other							$45,110	$10,712,396
9210	A/R - Stop Loss Fund 62 only								$0
9290	Due from Grantor Agencies	$342,716							$5,726,976
9310	Due from Other Funds	$14,556		$8		$6,191	$16,633		$4,902,924
9320	Stores	$226,773							$618,685
9330	Pre-Paid Expenditures								$999,611
9340	Other Current Assets								$0
9440	Fixed Assets								$0
9490	Deferred outflows of Resources						$45,945		$45,945
	TOTAL ASSETS	$1,303,312	$3,995,991	$12,908,742	$2,022,063	$6,646,702	$593,108	$3,436,080	$98,371,708
	LIABILITIES								
9501	Accounts Payable	$8,024	$28,174	$7,390	$3,502	$358	$26,565		$6,391,596
9511	Accounts Payable - PY								$649,513
9502	Use Tax								$0
9503	Sales Tax								$0
9504	Salaries and Wages								$0
9505	Retainage								$0
9506	Security/Rent		$212,296						$212,296
9507	IBNR					$130,891		$2,158,955	$2,289,846
9508	A/P Non-resident withholding								$0
9519-38	Grand Total Payroll Burdens								$1,278,172
9539	Stale A/P					9.83	2730		$20,782
9540	Commuter Program								$0
9541	Stale Dated Payroll								$302
9590	Due to Grantor Agencies								$1,077,730
9610	Due to Other Funds	$63,310	$1,231,253	$8	$6,966	$3,089	$14,647	$1,064	$4,902,924
9640	Current Loans								$0
9650	Deferred Revenue					$1,128,987	$99,891		$12,406,757
9663	Net Pension Liability						$373,000		$373,000
9690	Deferred inflow of resources						$76,275		$76,275
	TOTAL LIABILITIES	$71,334	$1,471,723	$7,398	$10,468	$1,263,335	$593,108	$2,160,019	$29,679,194
	TOTAL FUND BALANCE	**$1,231,978**	**$2,524,268**	**$12,901,344**	**2,011,595**	**$5,383,367**	**$0**	**1,276,060**	**$68,692,514**

CUPERTINO EDUCATIONAL ENDOWMENT FOUNDATION (CEEF) GRANTS

SCHOOL SITE LEVEL	1985-2019 Cummulative Grants	2020-2021 Grants	Grand Total
Instructional Materials/Staff Development	$ 1,437,624		$ 1,437,624
Grants for Teacher Initiated Projects	$ 292,000		$ 292,000
School Libraries	$ 192,927		$ 192,927
Arts & Technology Funds	$ 1,658,227		$ 1,658,227
Visual & Performing Arts	$ 357,286	$ 136,219	$ 493,505
K-3 Classroom Music Funds	$ 1,197,402		$ 1,197,402
Middle School Music	$ 75,000		$ 75,000
Great Schools Week	$ 44,966		$ 44,966
School Safety Grant	$ 6,800		$ 6,800
School Literacy Books	$ 93,000		$ 93,000
TOTAL SCHOOL SITE GRANTS	**$ 5,355,232**	**$ 136,219**	**$ 5,491,451**
DISTRICT WIDE LEVEL			
Arts	$ 253,000		$ 253,000
Disaster Preparedness Training	$ 34,700		$ 34,700
Diversity Staff Development/Literature	$ 30,000		$ 30,000
Guided Learning Center Pilot	$ 180,000		$ 180,000
Instructional Media Support	$ 120,000		$ 120,000
Classroom Books	$ 175,000		$ 175,000
Leadership Training	$ 42,500		$ 42,500
Language Arts Curriculum Development	$ 85,000		$ 85,000
4-5 Music Program	$ 4,591,000		$ 4,591,000
Parent Education	$ 51,000		$ 51,000
Physical Education Support	$ 117,000		$ 117,000
Summer Institutes	$ 451,000		$ 451,000
Science	$ 352,200		$ 352,200
Staff Development	$ 57,000		$ 57,000
RAFT memberships for teachers	$ 9,000		$ 9,000
Technology	$ 496,500		$ 496,500
District Math & Literacy Program	$ 27,000		$ 27,000
Classroom Support	$ 18,000		$ 18,000
Information Literacy Resource Teacher	$ 214,000		$ 214,000
Teacher Workshops in writing	$ 32,000		$ 32,000
Math Initiative	$ 157,621		$ 157,621
Innovator Award	$ 37,000		$ 37,000
Materials for Special Edu	$ 1,000		$ 1,000
Literacy	$ 8,200		$ 8,200
Mandarin Immersion Program	$ 84,002		$ 84,002
Miscellaneous	$ 1,000	$ 1,000	$ 2,000
STEAM	$ 300,000		$ 300,000
Teachers Computer Monitor for Remote Teaching	$ -	$ 46,000	$ 46,000
CUSD25 (CEEF Pass Through or Directly Donated to CUSD)	$ 1,616	$ 53,071	$ 54,687
TOTAL DISTRICT WIDE GRANTS	**$ 7,926,339**	**$ 100,071**	**$ 8,026,410**
GRAND TOTAL	**$ 13,281,571**	**$ 236,290**	**$ 13,517,861**

SACS REPORT

Cupertino Union Elementary
Santa Clara County

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

43 69419 0000000
Form CA

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	66.83%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2022-23 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$15,208,809.58
	If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	
	Adjusted Appropriations Limit	$138,015,777.74
	Appropriations Subject to Limit	$138,015,777.74
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.60%
	Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	

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

Date of Meeting: Sept 9, 2021

To the Superintendent of Public Instruction:

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

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

Date: ____________

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

For County Office of Education:	For School District:
Susan Ady	Dorothy Reconose
Name	Name
Interim Director of Business Services	Director of Fiscal Services
Title	Title
408-453-6883	408-252-3000 x 61412
Telephone	Telephone
SAdy@sccoe.org	reconose_dorothy@cusdk8.or(
E-mail Address	E-mail Address

G = General Ledger Data; S = Supplemental Data

G = General Ledger Data; S = Supplemental Data

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

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	145,541,903.00	8,635,889.00	154,177,792.00	147,639,026.00	8,393,806.00	156,032,832.00	1.2%
2) Federal Revenue		8100-8299	0.00	8,613,547.58	8,613,547.58	0.00	5,230,579.00	5,230,579.00	-39.3%
3) Other State Revenue		8300-8599	3,017,134.34	21,869,947.97	24,887,082.31	3,132,336.00	25,303,124.00	28,435,460.00	14.3%
4) Other Local Revenue		8600-8799	8,787,753.52	4,359,796.85	13,147,550.37	9,923,555.00	3,189,015.00	13,112,570.00	-0.3%
5) TOTAL, REVENUES			157,346,790.86	43,479,181.40	200,825,972.26	160,694,917.00	42,116,524.00	202,811,441.00	1.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	70,919,165.88	17,188,128.88	88,107,294.76	72,742,514.00	15,348,506.00	88,091,020.00	0.0%
2) Classified Salaries		2000-2999	15,843,195.26	17,539,381.65	33,382,576.91	16,466,088.00	19,383,554.00	35,849,642.00	7.4%
3) Employee Benefits		3000-3999	26,789,130.99	19,648,612.25	46,437,743.24	28,676,790.00	21,546,228.00	50,223,018.00	8.2%
4) Books and Supplies		4000-4999	1,272,397.22	8,726,260.24	9,998,657.46	7,872,187.00	9,552,435.00	17,424,622.00	74.3%
5) Services and Other Operating Expenditures		5000-5999	7,018,948.96	3,877,911.97	10,896,860.93	8,874,765.00	5,997,438.00	14,872,203.00	36.5%
6) Capital Outlay		6000-6999	97,559.67	228,087.08	325,646.75	68,430.00	0.00	68,430.00	-79.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	114,378.73	0.00	114,378.73	114,425.00	0.00	114,425.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(457,363.33)	348,028.60	(109,334.73)	(432,382.00)	301,292.00	(131,090.00)	19.9%
9) TOTAL, EXPENDITURES			121,597,413.38	67,556,410.67	189,153,824.05	134,382,817.00	72,129,453.00	206,512,270.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,749,377.48	(24,077,229.27)	11,672,148.21	26,312,100.00	(30,012,929.00)	(3,700,829.00)	-131.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	2,453,509.00	2,453,509.00	0.00	2,453,509.00	2,453,509.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(23,825,958.70)	23,825,958.70	0.00	(27,661,375.00)	27,661,375.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,825,958.70)	26,279,467.70	2,453,509.00	(27,661,375.00)	30,114,884.00	2,453,509.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,923,418.78	2,202,238.43	14,125,657.21	(1,349,275.00)	101,955.00	(1,247,320.00)	-108.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,327,057.94	6,911,187.50	29,238,245.44	34,250,476.72	9,113,425.93	43,363,902.65	48.3%
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)			22,327,057.94	6,911,187.50	29,238,245.44	34,250,476.72	9,113,425.93	43,363,902.65	48.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,327,057.94	6,911,187.50	29,238,245.44	34,250,476.72	9,113,425.93	43,363,902.65	48.3%
2) Ending Balance, June 30 (E + F1e)			34,250,476.72	9,113,425.93	43,363,902.65	32,901,201.72	9,215,380.93	42,116,582.65	-2.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	391,912.13	0.00	391,912.13	378,532.00	0.00	378,532.00	-3.4%
Prepaid Items		9713	297,386.65	702,225.83	999,612.48	272,169.00	116,982.00	389,151.00	-61.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,411,200.10	8,411,200.10	0.00	9,158,398.93	9,158,398.93	8.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	22,136,948.94	0.00	22,136,948.94	15,654,517.52	0.00	15,654,517.52	-29.3%
LCFF Suplemental Carryover	0000	9780	*4,861,914.00*		*4,861,914.00*				
Other Assigned Carryovers	0000	9780	*16,331,020.24*		*16,331,020.24*				
Programs Carryovers	0000	9780				*11,507,374.82*		*11,507,374.82*	
LCFF Carryovers	0000	9780				*3,129,314.00*		*3,129,314.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,349,229.00	0.00	11,349,229.00	12,390,736.20	0.00	12,390,736.20	9.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	4,130,247.00	(60,000.00)	4,070,247.00	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	2020-21 Unaudited Actuals Restricted (B)	2020-21 Unaudited Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	41,861,290.85	3,020,923.46	44,882,214.31				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	75,000.00	0.00	75,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	10,678,661.00	188,565.35	10,867,226.35				
4) Due from Grantor Government		9290	0.00	5,384,259.82	5,384,259.82				
5) Due from Other Funds		9310	1,762,265.20	3,103,221.21	4,865,486.41				
6) Stores		9320	391,912.13	0.00	391,912.13				
7) Prepaid Expenditures		9330	297,386.65	702,225.83	999,612.48				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			55,066,515.83	12,399,195.67	67,465,711.50				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	7,090,649.08	1,172,963.07	8,263,612.15				
2) Due to Grantor Governments		9590	1,061,446.20	16,284.00	1,077,730.20				
3) Due to Other Funds		9610	1,698,618.83	1,883,968.33	3,582,587.16				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	10,965,325.00	212,554.34	11,177,879.34				
6) TOTAL, LIABILITIES			20,816,039.11	3,285,769.74	24,101,808.85				
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									

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	2020-21 Unaudited Actuals Restricted (B)	2020-21 Unaudited Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
(must agree with line F2) (G9 + H2) - (I6 + J2)			34,250,476.72	9,113,425.93	43,363,902.65				

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	15,683,345.84	0.00	15,683,345.84	13,041,704.00	0.00	13,041,704.00	-16.8%
Education Protection Account State Aid - Current Year		8012	3,267,222.00	0.00	3,267,222.00	3,267,222.00	0.00	3,267,222.00	0.0%
State Aid - Prior Years		8019	(2,641,642.00)	0.00	(2,641,642.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	395,898.42	0.00	395,898.42	396,000.00	0.00	396,000.00	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	114,299,720.25	0.00	114,299,720.25	116,684,100.00	0.00	116,684,100.00	2.1%
Unsecured Roll Taxes		8042	6,972,590.33	0.00	6,972,590.33	6,973,000.00	0.00	6,973,000.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	7,564,768.16	0.00	7,564,768.16	7,277,000.00	0.00	7,277,000.00	-3.8%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			145,541,903.00	0.00	145,541,903.00	147,639,026.00	0.00	147,639,026.00	1.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	8,635,889.00	8,635,889.00	0.00	8,393,806.00	8,393,806.00	-2.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			145,541,903.00	8,635,889.00	154,177,792.00	147,639,026.00	8,393,806.00	156,032,832.00	1.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,457,128.00	2,457,128.00	0.00	2,893,209.00	2,893,209.00	17.7%
Special Education Discretionary Grants		8182	0.00	72,522.00	72,522.00	0.00	80,764.00	80,764.00	11.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		327,900.23	327,900.23		364,528.00	364,528.00	11.2%
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		161,180.52	161,180.52		385,299.00	385,299.00	139.0%
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 Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		256,718.87	256,718.87		366,234.00	366,234.00	42.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		35,403.47	35,403.47		37,894.00	37,894.00	7.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	5,302,694.49	5,302,694.49	0.00	1,102,651.00	1,102,651.00	-79.2%
TOTAL, FEDERAL REVENUE			0.00	8,613,547.58	8,613,547.58	0.00	5,230,579.00	5,230,579.00	-39.3%
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	525,188.00	0.00	525,188.00	535,133.00	0.00	535,133.00	1.9%
Lottery - Unrestricted and Instructional Materials		8560	2,436,310.34	779,929.00	3,216,239.34	2,541,743.00	830,303.00	3,372,046.00	4.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	2020-21 Unaudited Actuals Restricted (B)	2020-21 Unaudited Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		2,462.00	2,462.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	55,636.00	21,087,556.97	21,143,192.97	55,460.00	24,472,821.00	24,528,281.00	16.0%
TOTAL, OTHER STATE REVENUE			3,017,134.34	21,869,947.97	24,887,082.31	3,132,336.00	25,303,124.00	28,435,460.00	14.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	8,363,212.50	0.00	8,363,212.50	8,483,250.00	0.00	8,483,250.00	1.4%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	308,025.43	0.00	308,025.43	227,238.00	0.00	227,238.00	-26.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	1,090,000.00	0.00	1,090,000.00	New
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	112,147.39	4,128,232.69	4,240,380.08	123,067.00	2,908,943.00	3,032,010.00	-28.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	4,368.20	0.00	4,368.20	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		231,564.16	231,564.16		280,072.00	280,072.00	20.9%
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			8,787,753.52	4,359,796.85	13,147,550.37	9,923,555.00	3,189,015.00	13,112,570.00	-0.3%
TOTAL, REVENUES			157,346,790.86	43,479,181.40	200,825,972.26	160,694,917.00	42,116,524.00	202,811,441.00	1.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	61,779,842.46	13,473,843.74	75,253,686.20	62,736,822.00	12,765,453.00	75,502,275.00	0.3%
Certificated Pupil Support Salaries		1200	1,537,633.04	2,073,302.25	3,610,935.29	2,270,176.00	1,324,670.00	3,594,846.00	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	7,145,286.75	1,150,031.43	8,295,318.18	7,202,672.00	993,751.00	8,196,423.00	-1.2%
Other Certificated Salaries		1900	456,403.63	490,951.46	947,355.09	532,844.00	264,632.00	797,476.00	-15.8%
TOTAL, CERTIFICATED SALARIES			70,919,165.88	17,188,128.88	88,107,294.76	72,742,514.00	15,348,506.00	88,091,020.00	0.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	401,888.29	10,988,526.42	11,390,414.71	446,809.00	12,109,998.00	12,556,807.00	10.2%
Classified Support Salaries		2200	7,804,201.18	3,388,594.70	11,192,795.88	8,190,480.00	4,075,126.00	12,265,606.00	9.6%
Classified Supervisors' and Administrators' Salaries		2300	1,550,769.65	1,725,708.19	3,276,477.84	1,572,008.00	1,855,247.00	3,427,255.00	4.6%
Clerical, Technical and Office Salaries		2400	5,483,810.23	654,071.22	6,137,881.45	5,518,061.00	634,092.00	6,152,153.00	0.2%
Other Classified Salaries		2900	602,525.91	782,481.12	1,385,007.03	738,730.00	709,091.00	1,447,821.00	4.5%
TOTAL, CLASSIFIED SALARIES			15,843,195.26	17,539,381.65	33,382,576.91	16,466,088.00	19,383,554.00	35,849,642.00	7.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,231,451.54	11,549,946.95	22,781,398.49	11,290,747.00	11,881,898.00	23,172,645.00	1.7%
PERS		3201-3202	3,199,556.09	3,315,916.47	6,515,472.56	3,769,650.00	4,206,806.00	7,976,456.00	22.4%
OASDI/Medicare/Alternative		3301-3302	2,107,707.02	1,520,137.44	3,627,844.46	2,312,629.00	1,664,359.00	3,976,988.00	9.6%
Health and Welfare Benefits		3401-3402	9,097,194.85	2,794,730.21	11,891,925.06	9,114,229.00	2,942,833.00	12,057,062.00	1.4%
Unemployment Insurance		3501-3502	45,250.48	23,608.47	68,858.95	1,050,083.00	408,831.00	1,458,914.00	2018.7%
Workers' Compensation		3601-3602	1,107,971.01	444,272.71	1,552,243.72	1,139,452.00	441,501.00	1,580,953.00	1.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			26,789,130.99	19,648,612.25	46,437,743.24	28,676,790.00	21,546,228.00	50,223,018.00	8.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	4,502.01	41,555.42	46,057.43	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	2,642,945.98	2,642,945.98	136,654.00	0.00	136,654.00	-94.8%
Materials and Supplies		4300	1,242,696.06	5,187,622.15	6,430,318.21	7,165,086.00	9,499,671.00	16,664,757.00	159.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	25,199.15	854,136.69	879,335.84	570,447.00	52,764.00	623,211.00	-29.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,272,397.22	8,726,260.24	9,998,657.46	7,872,187.00	9,552,435.00	17,424,622.00	74.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,242,378.52	1,242,378.52	0.00	2,125,889.00	2,125,889.00	71.1%
Travel and Conferences		5200	24,489.03	29,702.58	54,191.61	103,153.00	137,832.00	240,985.00	344.7%
Dues and Memberships		5300	56,835.70	300.00	57,135.70	71,949.00	0.00	71,949.00	25.9%
Insurance		5400 - 5450	1,221,865.35	0.00	1,221,865.35	1,278,099.00	0.00	1,278,099.00	4.6%
Operations and Housekeeping Services		5500	2,742,975.82	68,995.00	2,811,970.82	3,487,050.00	95,810.00	3,582,860.00	27.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	761,898.31	307,310.97	1,069,209.28	1,075,839.00	237,917.00	1,313,756.00	22.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,763.72)	635.00	(11,128.72)	(27,270.00)	0.00	(27,270.00)	145.0%
Professional/Consulting Services and Operating Expenditures		5800	2,081,401.77	2,048,937.94	4,130,339.71	2,650,206.00	2,594,960.00	5,245,166.00	27.0%
Communications		5900	141,246.70	179,651.96	320,898.66	235,739.00	805,030.00	1,040,769.00	224.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,018,948.96	3,877,911.97	10,896,860.93	8,874,765.00	5,997,438.00	14,872,203.00	36.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	32,566.00	32,566.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	60,401.30	69,872.48	130,273.78	60,000.00	0.00	60,000.00	-53.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	28,731.58	101,170.60	129,902.18	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	8,426.79	24,478.00	32,904.79	8,430.00	0.00	8,430.00	-74.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			97,559.67	228,087.08	325,646.75	68,430.00	0.00	68,430.00	-79.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	114,378.73	0.00	114,378.73	114,425.00	0.00	114,425.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			114,378.73	0.00	114,378.73	114,425.00	0.00	114,425.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(348,028.60)	348,028.60	0.00	(301,292.00)	301,292.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(109,334.73)	0.00	(109,334.73)	(131,090.00)	0.00	(131,090.00)	19.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(457,363.33)	348,028.60	(109,334.73)	(432,382.00)	301,292.00	(131,090.00)	19.9%
TOTAL, EXPENDITURES			121,597,413.38	67,556,410.67	189,153,824.05	134,382,817.00	72,129,453.00	206,512,270.00	9.2%

Description	Resource Codes	Object Codes	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
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	2,453,509.00	2,453,509.00	0.00	2,453,509.00	2,453,509.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,453,509.00	2,453,509.00	0.00	2,453,509.00	2,453,509.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(23,825,958.70)	23,825,958.70	0.00	(27,661,375.00)	27,661,375.00	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			(23,825,958.70)	23,825,958.70	0.00	(27,661,375.00)	27,661,375.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(23,825,958.70)	26,279,467.70	2,453,509.00	(27,661,375.00)	30,114,884.00	2,453,509.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	2020-21 Unaudited Actuals Restricted (B)	2020-21 Unaudited Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	145,541,903.00	8,635,889.00	154,177,792.00	147,639,026.00	8,393,806.00	156,032,832.00	1.2%
2) Federal Revenue		8100-8299	0.00	8,613,547.58	8,613,547.58	0.00	5,230,579.00	5,230,579.00	-39.3%
3) Other State Revenue		8300-8599	3,017,134.34	21,869,947.97	24,887,082.31	3,132,336.00	25,303,124.00	28,435,460.00	14.3%
4) Other Local Revenue		8600-8799	8,787,753.52	4,359,796.85	13,147,550.37	9,923,555.00	3,189,015.00	13,112,570.00	-0.3%
5) TOTAL, REVENUES			157,346,790.86	43,479,181.40	200,825,972.26	160,694,917.00	42,116,524.00	202,811,441.00	1.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		80,730,129.65	47,753,859.27	128,483,988.92	85,019,461.00	52,913,161.00	137,932,622.00	7.4%
2) Instruction - Related Services	2000-2999		16,003,205.94	6,433,737.12	22,436,943.06	17,525,633.00	5,414,820.00	22,940,453.00	2.2%
3) Pupil Services	3000-3999		5,469,070.29	4,386,716.50	9,855,786.79	7,124,040.00	3,777,607.00	10,901,647.00	10.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		183,433.53	0.00	183,433.53	179,739.00	0.00	179,739.00	-2.0%
6) Enterprise	6000-6999		0.00	13,199.00	13,199.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		9,488,027.54	3,578,242.01	13,066,269.55	13,003,005.00	4,652,683.00	17,655,688.00	35.1%
8) Plant Services	8000-8999		9,609,167.70	5,390,656.77	14,999,824.47	11,416,514.00	5,371,182.00	16,787,696.00	11.9%
9) Other Outgo	9000-9999	Except 7600-7699	114,378.73	0.00	114,378.73	114,425.00	0.00	114,425.00	0.0%
10) TOTAL, EXPENDITURES			121,597,413.38	67,556,410.67	189,153,824.05	134,382,817.00	72,129,453.00	206,512,270.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			35,749,377.48	(24,077,229.27)	11,672,148.21	26,312,100.00	(30,012,929.00)	(3,700,829.00)	-131.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	0.00	2,453,509.00	2,453,509.00	0.00	2,453,509.00	2,453,509.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(23,825,958.70)	23,825,958.70	0.00	(27,661,375.00)	27,661,375.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,825,958.70)	26,279,467.70	2,453,509.00	(27,661,375.00)	30,114,884.00	2,453,509.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,923,418.78	2,202,238.43	14,125,657.21	(1,349,275.00)	101,955.00	(1,247,320.00)	-108.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,327,057.94	6,911,187.50	29,238,245.44	34,250,476.72	9,113,425.93	43,363,902.65	48.3%
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)			22,327,057.94	6,911,187.50	29,238,245.44	34,250,476.72	9,113,425.93	43,363,902.65	48.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,327,057.94	6,911,187.50	29,238,245.44	34,250,476.72	9,113,425.93	43,363,902.65	48.3%
2) Ending Balance, June 30 (E + F1e)			34,250,476.72	9,113,425.93	43,363,902.65	32,901,201.72	9,215,380.93	42,116,582.65	-2.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	391,912.13	0.00	391,912.13	378,532.00	0.00	378,532.00	-3.4%
Prepaid Items		9713	297,386.65	702,225.83	999,612.48	272,169.00	116,982.00	389,151.00	-61.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,411,200.10	8,411,200.10	0.00	9,158,398.93	9,158,398.93	8.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	22,136,948.94	0.00	22,136,948.94	15,654,517.52	0.00	15,654,517.52	-29.3%
LCFF Suplemental Carryover	0000	9780	4,861,914.00		4,861,914.00				
Other Assigned Carryovers	0000	9780	16,331,020.24		16,331,020.24				
Programs Carryovers	0000	9780				11,507,374.82		11,507,374.82	
LCFF Carryovers	0000	9780				3,129,314.00		3,129,314.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,349,229.00	0.00	11,349,229.00	12,390,736.20	0.00	12,390,736.20	9.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	4,130,247.00	(60,000.00)	4,070,247.00	New

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
6300	Lottery: Instructional Materials	304,954.36	1,720,501.52
6546	Mental Health-Related Services	810,943.28	265,721.28
7311	Classified School Employee Professional Development Block Grant	93,014.25	78,189.25
7388	SB 117 COVID-19 LEA Response Funds	76,637.17	76,637.17
7425	Expanded Learning Opportunities (ELO) Grant	4,611,028.36	4,611,028.36
9010	Other Restricted Local	2,514,622.68	2,406,321.35
Total, Restricted Balance		8,411,200.10	9,158,398.93

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	3,024,828.55	3,000,000.00	-0.8%
3) Other State Revenue		8300-8599	466,237.80	200,000.00	-57.1%
4) Other Local Revenue		8600-8799	4,656.33	5,416.00	16.3%
5) TOTAL, REVENUES			3,495,722.68	3,205,416.00	-8.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,533,152.66	1,692,929.00	10.4%
3) Employee Benefits		3000-3999	544,573.52	665,736.00	22.2%
4) Books and Supplies		4000-4999	924,869.83	1,432,400.00	54.9%
5) Services and Other Operating Expenditures		5000-5999	73,382.79	95,250.00	29.8%
6) Capital Outlay		6000-6999	5,812.97	35,000.00	502.1%
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	109,334.73	131,090.00	19.9%
9) TOTAL, EXPENDITURES			3,191,126.50	4,052,405.00	27.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			304,596.18	(846,989.00)	-378.1%
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)			304,596.18	(846,989.00)	-378.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	927,381.69	1,231,977.87	32.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			927,381.69	1,231,977.87	32.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			927,381.69	1,231,977.87	32.8%
2) Ending Balance, June 30 (E + F1e)			1,231,977.87	384,988.87	-68.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,959.00	0.00	-100.0%
Stores		9712	226,772.93	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	1,003,245.94	384,988.87	-61.6%
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	153,119.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	563,768.74		
c) in Revolving Cash Account		9130	1,959.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	419.29		
4) Due from Grantor Government		9290	342,716.39		
5) Due from Other Funds		9310	14,555.72		
6) Stores		9320	226,772.93		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,303,311.67		
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	8,024.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	63,309.63		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			71,333.80		
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)			1,231,977.87		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,024,828.55	3,000,000.00	-0.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,024,828.55	3,000,000.00	-0.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	466,237.80	200,000.00	-57.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			466,237.80	200,000.00	-57.1%
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,185.50	5,416.00	70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,470.83	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			4,656.33	5,416.00	16.3%
TOTAL, REVENUES			3,495,722.68	3,205,416.00	-8.3%

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	832,123.92	962,922.00	15.7%
Classified Supervisors' and Administrators' Salaries		2300	550,931.77	573,259.00	4.1%
Clerical, Technical and Office Salaries		2400	150,096.97	156,748.00	4.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,533,152.66	1,692,929.00	10.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	270,307.90	333,962.00	23.5%
OASDI/Medicare/Alternative		3301-3302	108,008.07	120,789.00	11.8%
Health and Welfare Benefits		3401-3402	145,928.67	169,695.00	16.3%
Unemployment Insurance		3501-3502	719.07	19,664.00	2634.6%
Workers' Compensation		3601-3602	19,609.81	21,626.00	10.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			544,573.52	665,736.00	22.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	65,966.94	162,000.00	145.6%
Noncapitalized Equipment		4400	23,393.78	5,000.00	-78.6%
Food		4700	835,509.11	1,265,400.00	51.5%
TOTAL, BOOKS AND SUPPLIES			924,869.83	1,432,400.00	54.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	331.71	3,250.00	879.8%
Dues and Memberships		5300	844.98	1,000.00	18.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,995.61	9,500.00	35.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54,476.07	70,800.00	30.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,165.00	3,000.00	-5.2%
Professional/Consulting Services and Operating Expenditures		5800	6,067.16	3,700.00	-39.0%
Communications		5900	1,502.26	4,000.00	166.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			73,382.79	95,250.00	29.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	5,812.97	35,000.00	502.1%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,812.97	35,000.00	502.1%
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	109,334.73	131,090.00	19.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			109,334.73	131,090.00	19.9%
TOTAL, EXPENDITURES			3,191,126.50	4,052,405.00	27.0%

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	3,024,828.55	3,000,000.00	-0.8%
3) Other State Revenue		8300-8599	466,237.80	200,000.00	-57.1%
4) Other Local Revenue		8600-8799	4,656.33	5,416.00	16.3%
5) TOTAL, REVENUES			3,495,722.68	3,205,416.00	-8.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,074,796.16	3,911,815.00	27.2%
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		109,334.73	131,090.00	19.9%
8) Plant Services	8000-8999		6,995.61	9,500.00	35.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,191,126.50	4,052,405.00	27.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			304,596.18	(846,989.00)	-378.1%
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)			304,596.18	(846,989.00)	-378.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	927,381.69	1,231,977.87	32.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			927,381.69	1,231,977.87	32.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			927,381.69	1,231,977.87	32.8%
2) Ending Balance, June 30 (E + F1e)			1,231,977.87	384,988.87	-68.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,959.00	0.00	-100.0%
Stores		9712	226,772.93	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	1,003,245.94	384,988.87	-61.6%
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 Unaudited Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,003,245.94	384,988.87
Total, Restricted Balance		1,003,245.94	384,988.87

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	2,989,480.29	3,705,337.00	23.9%
5) TOTAL, REVENUES			2,989,480.29	3,705,337.00	23.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	250,099.28	368,191.00	47.2%
3) Employee Benefits		3000-3999	73,490.28	118,028.00	60.6%
4) Books and Supplies		4000-4999	14,897.53	4,332.00	-70.9%
5) Services and Other Operating Expenditures		5000-5999	649,679.17	680,175.00	4.7%
6) Capital Outlay		6000-6999	1,208,620.93	5,565,009.00	360.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,196,787.19	6,735,735.00	206.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			792,693.10	(3,030,398.00)	-482.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,453,509.00	2,453,509.00	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			(2,453,509.00)	(2,453,509.00)	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)			(1,660,815.90)	(5,483,907.00)	230.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,086,428.55	15,425,612.65	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,086,428.55	15,425,612.65	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,086,428.55	15,425,612.65	-9.7%
2) Ending Balance, June 30 (E + F1e)			15,425,612.65	9,941,705.65	-35.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,901,344.21	6,325,252.21	-51.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,524,268.44	3,616,453.44	43.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,808,940.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	95,785.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7.70		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			16,904,733.31		
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	247,859.83		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,231,260.83		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,479,120.66		
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)			15,425,612.65		

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	2,815,460.68	3,612,000.00	28.3%
Interest		8660	173,434.31	93,337.00	-46.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	585.30	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,989,480.29	3,705,337.00	23.9%
TOTAL, REVENUES			2,989,480.29	3,705,337.00	23.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	43,708.50	78,277.00	79.1%
Classified Supervisors' and Administrators' Salaries		2300	144,526.56	144,527.00	0.0%
Clerical, Technical and Office Salaries		2400	58,856.61	85,387.00	45.1%
Other Classified Salaries		2900	3,007.61	60,000.00	1894.9%
TOTAL, CLASSIFIED SALARIES			250,099.28	368,191.00	47.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	23,239.51	22,756.00	-2.1%
PERS		3201-3202	19,000.12	37,643.00	98.1%
OASDI/Medicare/Alternative		3301-3302	9,505.42	18,925.00	99.1%
Health and Welfare Benefits		3401-3402	18,367.56	17,255.00	-6.1%
Unemployment Insurance		3501-3502	183.13	4,484.00	2348.5%
Workers' Compensation		3601-3602	3,194.54	16,965.00	431.1%
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			73,490.28	118,028.00	60.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,897.53	4,332.00	-70.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,897.53	4,332.00	-70.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,100.00	11,100.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	422,336.74	442,000.00	4.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,040.00	3,360.00	10.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	213,193.03	223,711.00	4.9%
Communications		5900	9.40	4.00	-57.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			649,679.17	680,175.00	4.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	418,185.19	0.00	-100.0%
Buildings and Improvements of Buildings		6200	790,435.74	5,565,009.00	604.0%
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			1,208,620.93	5,565,009.00	360.4%
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			2,196,787.19	6,735,735.00	206.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,453,509.00	2,453,509.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,453,509.00	2,453,509.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,453,509.00)	(2,453,509.00)	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	2,989,480.29	3,705,337.00	23.9%
5) TOTAL, REVENUES			2,989,480.29	3,705,337.00	23.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,196,787.19	6,735,735.00	206.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,196,787.19	6,735,735.00	206.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			792,693.10	(3,030,398.00)	-482.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,453,509.00	2,453,509.00	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			(2,453,509.00)	(2,453,509.00)	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)			(1,660,815.90)	(5,483,907.00)	230.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,086,428.55	15,425,612.65	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,086,428.55	15,425,612.65	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,086,428.55	15,425,612.65	-9.7%
2) Ending Balance, June 30 (E + F1e)			15,425,612.65	9,941,705.65	-35.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,901,344.21	6,325,252.21	-51.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,524,268.44	3,616,453.44	43.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	12,901,344.21	6,325,252.21
Total, Restricted Balance		12,901,344.21	6,325,252.21

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	735,135.78	823,962.00	12.1%
5) TOTAL, REVENUES			735,135.78	823,962.00	12.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	377.18	1,300.00	244.7%
5) Services and Other Operating Expenditures		5000-5999	330,283.22	270,022.00	-18.2%
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			330,660.40	271,322.00	-17.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			404,475.38	552,640.00	36.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			404,475.38	552,640.00	36.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,607,119.64	2,011,595.02	25.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,607,119.64	2,011,595.02	25.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,607,119.64	2,011,595.02	25.2%
2) Ending Balance, June 30 (E + F1e)			2,011,595.02	2,564,235.02	27.5%
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	404,475.38	957,115.38	136.6%
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	1,607,119.64	1,607,119.64	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	2,018,607.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,455.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,022,062.52		
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	3,501.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,966.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10,467.50		
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)			2,011,595.02		

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	17,899.41	23,458.00	31.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	717,236.37	800,504.00	11.6%
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			735,135.78	823,962.00	12.1%
TOTAL, REVENUES			735,135.78	823,962.00	12.1%

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	377.18	1,300.00	244.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			377.18	1,300.00	244.7%

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	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	301,242.22	233,192.00	-22.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,541.00	18,730.00	13.2%
Professional/Consulting Services and Operating Expenditures		5800	12,500.00	18,100.00	44.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			330,283.22	270,022.00	-18.2%
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					
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			330,660.40	271,322.00	-17.9%

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					
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	735,135.78	823,962.00	12.1%
5) TOTAL, REVENUES			735,135.78	823,962.00	12.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		16,541.00	18,730.00	13.2%
8) Plant Services	8000-8999		314,119.40	252,592.00	-19.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			330,660.40	271,322.00	-17.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			404,475.38	552,640.00	36.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			404,475.38	552,640.00	36.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,607,119.64	2,011,595.02	25.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,607,119.64	2,011,595.02	25.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,607,119.64	2,011,595.02	25.2%
2) Ending Balance, June 30 (E + F1e)			2,011,595.02	2,564,235.02	27.5%
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	404,475.38	957,115.38	136.6%
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	1,607,119.64	1,607,119.64	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 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	404,475.38	957,115.38
Total, Restricted Balance		404,475.38	957,115.38

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	66,646.86	66,646.86	0.0%
4) Other Local Revenue		8600-8799	20,972,912.94	20,972,912.94	0.0%
5) TOTAL, REVENUES			21,039,559.80	21,039,559.80	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	20,549,684.33	20,549,684.33	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,549,684.33	20,549,684.33	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			489,875.47	489,875.47	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			489,875.47	489,875.47	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,481,515.01	17,971,390.48	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,481,515.01	17,971,390.48	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,481,515.01	17,971,390.48	2.8%
2) Ending Balance, June 30 (E + F1e)			17,971,390.48	18,461,265.95	2.7%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17,971,390.48	18,461,265.95	2.7%
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	17,971,390.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			17,971,390.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			17,971,390.48		

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	66,646.86	66,646.86	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			66,646.86	66,646.86	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	19,577,376.76	19,577,376.76	0.0%
Unsecured Roll		8612	713,119.85	713,119.85	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	639,198.96	639,198.96	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	43,217.37	43,217.37	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,972,912.94	20,972,912.94	0.0%
TOTAL, REVENUES			21,039,559.80	21,039,559.80	0.0%

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	11,995,000.00	11,995,000.00	0.0%
Bond Interest and Other Service Charges		7434	8,554,684.33	8,554,684.33	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)			20,549,684.33	20,549,684.33	0.0%
TOTAL, EXPENDITURES			20,549,684.33	20,549,684.33	0.0%

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	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	66,646.86	66,646.86	0.0%
4) Other Local Revenue		8600-8799	20,972,912.94	20,972,912.94	0.0%
5) TOTAL, REVENUES			21,039,559.80	21,039,559.80	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	20,549,684.33	20,549,684.33	0.0%
10) TOTAL, EXPENDITURES			20,549,684.33	20,549,684.33	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			489,875.47	489,875.47	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			489,875.47	489,875.47	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,481,515.01	17,971,390.48	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,481,515.01	17,971,390.48	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,481,515.01	17,971,390.48	2.8%
2) Ending Balance, June 30 (E + F1e)			17,971,390.48	18,461,265.95	2.7%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,971,390.48	18,461,265.95	2.7%
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 Unaudited Actuals	2021-22 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	631,954.85	802,924.00	27.1%
5) TOTAL, REVENUES			631,954.85	802,924.00	27.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	34,100.64	35,100.00	2.9%
2) Classified Salaries		2000-2999	388,976.19	500,770.00	28.7%
3) Employee Benefits		3000-3999	211,988.96	237,054.00	11.8%
4) Books and Supplies		4000-4999	8,432.34	28,000.00	232.1%
5) Services and Other Operating Expenses		5000-5999	(11,543.28)	2,000.00	-117.3%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			631,954.85	802,924.00	27.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	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	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	527,830.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,650.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	16,682.65		
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			547,162.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	45,945.00		
2) TOTAL, DEFERRED OUTFLOWS			45,945.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	29,295.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	14,647.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	99,890.64		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	373,000.00		
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			516,832.93		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	76,275.00		
2) TOTAL, DEFERRED INFLOWS			76,275.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	724.69	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	631,230.16	802,924.00	27.2%
TOTAL, OTHER LOCAL REVENUE			631,954.85	802,924.00	27.1%
TOTAL, REVENUES			631,954.85	802,924.00	27.1%

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	34,100.64	35,100.00	2.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			34,100.64	35,100.00	2.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	155,537.57	240,167.00	54.4%
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	44,346.00	New
Other Classified Salaries		2900	233,438.62	216,257.00	-7.4%
TOTAL, CLASSIFIED SALARIES			388,976.19	500,770.00	28.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	5,458.38	5,526.00	1.2%
PERS		3201-3202	124,409.76	96,845.00	-22.2%
OASDI/Medicare/Alternative		3301-3302	28,715.94	37,348.00	30.1%
Health and Welfare Benefits		3401-3402	47,521.39	84,144.00	77.1%
Unemployment Insurance		3501-3502	479.39	6,346.00	1223.8%
Workers' Compensation		3601-3602	5,404.10	6,845.00	26.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			211,988.96	237,054.00	11.8%
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	8,432.34	28,000.00	232.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,432.34	28,000.00	232.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(14,657.28)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	3,114.00	2,000.00	-35.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(11,543.28)	2,000.00	-117.3%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
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			631,954.85	802,924.00	27.1%

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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	631,954.85	802,924.00	27.1%
5) TOTAL, REVENUES			631,954.85	802,924.00	27.1%
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		631,954.85	802,924.00	27.1%
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			631,954.85	802,924.00	27.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
Total, Restricted Net Position		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	22,302,691.41	21,307,670.00	-4.5%
5) TOTAL, REVENUES			22,302,691.41	21,307,670.00	-4.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	71,647.57	67,580.00	-5.7%
2) Classified Salaries		2000-2999	90,337.85	88,040.00	-2.5%
3) Employee Benefits		3000-3999	50,711.42	55,682.00	9.8%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	21,855,985.80	21,930,398.00	0.3%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			22,068,682.64	22,141,700.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			234,008.77	(834,030.00)	-456.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			234,008.77	(834,030.00)	-456.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,425,418.80	6,659,427.57	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,425,418.80	6,659,427.57	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,425,418.80	6,659,427.57	3.6%
2) Ending Net Position, June 30 (E + F1e)			6,659,427.57	5,825,397.57	-12.5%
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	6,659,427.57	5,825,397.57	-12.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,284,973.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	73,775.79		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	656,750 56		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	61,090.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,191.41		
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			10,082,781.77		
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	2,290,213.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,153.37		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,128,986.90		
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			3,423,354.20		
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)			6,659,427.57		

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	62,385.53	40,481 00	-35.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	22,238,100.12	21,265,789.00	-4.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,205 76	1,400.00	-36.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,302,691.41	21,307,670.00	-4.5%
TOTAL, REVENUES			22,302,691.41	21,307,670.00	-4 5%

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	71,647.57	67,580.00	-5.7%
TOTAL, CERTIFICATED SALARIES			71,647.57	67,580.00	-5.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	26,296.25	23,903.00	-9.1%
Clerical, Technical and Office Salaries		2400	64,041.60	64,137.00	0.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			90,337.85	88,040.00	-2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	14,354.76	14,256.00	-0.7%
PERS		3201-3202	13,195.43	14,751.00	11.8%
OASDI/Medicare/Alternative		3301-3302	6,062.50	5,926.00	-2.3%
Health and Welfare Benefits		3401-3402	14,947.75	16,937.00	13.3%
Unemployment Insurance		3501-3502	81.79	1,825.00	2131.3%
Workers' Compensation		3601-3602	2,069.19	1,987.00	-4.0%
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			50,711.42	55,682.00	9.8%
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	21,705,196.70	21,789,218.00	0.4%
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	3,040.00	2,180.00	-28.3%
Professional/Consulting Services and Operating Expenditures		5800	147,749.10	139,000.00	-5.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			21,855,985.80	21,930,398.00	0.3%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			22,068,682.64	22,141,700.00	0.3%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,302,691.41	21,307,670.00	-4.5%
5) TOTAL, REVENUES			22,302,691.41	21,307,670.00	-4.5%
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		22,068,682.64	22,141,700.00	0.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			22,068,682.64	22,141,700.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			234,008.77	(834,030.00)	-456.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			234,008.77	(834,030.00)	-456.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,425,418.80	6,659,427.57	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,425,418.80	6,659,427.57	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,425,418.80	6,659,427.57	3.6%
2) Ending Net Position, June 30 (E + F1e)			6,659,427.57	5,825,397.57	-12.5%
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	6,659,427.57	5,825,397.57	-12.5%

Resource	Description	2020-21 Unaudited Actuals	2021-22 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)	15,246.00	15,246.00	16,336.00	14,869.83	14,869.83	16,336.00
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)	15,246.00	15,246.00	16,336.00	14,869.83	14,869.83	16,336.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,246.00	15,246.00	16,336.00	14,869.83	14,869.83	16,336.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Unaudited Actuals
2020-21 Unaudited Actuals
Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	8,698,688.57		8,698,688.57	0.00		8,698,688.57
Work in Progress			0.00			0.00
Total capital assets not being depreciated	8,698,688.57	0.00	8,698,688.57	0.00	0.00	8,698,688.57
Capital assets being depreciated:						
Land Improvements	36,341,390.76		36,341,390.76	206,226.81		36,547,617.57
Buildings	481,741,275.46		481,741,275.46	2,445,587.00		484,186,862.46
Equipment	6,855,839.72		6,855,839.72	44,602.26	6,683.36	6,893,758.62
Total capital assets being depreciated	524,938,505.94	0.00	524,938,505.94	2,696,416.07	6,683.36	527,628,238.65
Accumulated Depreciation for:						
Land Improvements	(17,016,320.21)		(17,016,320.21)			(17,016,320.21)
Buildings	(270,554,954.15)		(270,554,954.15)			(270,554,954.15)
Equipment	(5,212,916.80)		(5,212,916.80)			(5,212,916.80)
Total accumulated depreciation	(292,784,191.16)	0.00	(292,784,191.16)	0.00	0.00	(292,784,191.16)
Total capital assets being depreciated, net	232,154,314.78	0.00	232,154,314.78	2,696,416.07	6,683.36	234,844,047.49
Governmental activity capital assets, net	240,853,003.35	0.00	240,853,003.35	2,696,416.07	6,683.36	243,542,736.06
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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 II	TITLE IV	TITLE III - LEP	ESSER I	ESSER II	LLM GEER I
FEDERAL CATALOG NUMBER	84-010	84-367	84.424	84.365	84.425	84.425	84.425C
RESOURCE CODE	3010	4035	4127	4203	3210	3212	3215
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	63,618.00	108,479.00	11,048.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	328,066.00	201,563.00	29,308.00	302,702.00	324,212.00	1,102,651.00	606,755.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	328,066.00	201,563.00	29,308.00	302,702.00	324,212.00	1,102,651.00	606,755.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	391,684.00	310,042.00	40,356.00	302,702.00	324,212.00	1,102,651.00	606,755.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	31,498.00	23,283.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	325,628.00	152,090.00	41,055.00	251,219.00	324,212.00	110,265.00	606,755.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	357,126.00	175,373.00	41,055.00	251,219.00	324,212.00	110,265.00	606,755.00
EXPENDITURES							
9. Donor-Authorized Expenditures	327,900.00	161,181.00	35,403.00	256,719.00	310,543.02	112,535.66	456,866.81
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	327,900.00	161,181.00	35,403.00	256,719.00	310,543.02	112,535.66	456,866.81
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)	29,226.00	14,192.00	5,652.00	(5,500.00)	13,668.98	(2,270.66)	149,888.19
a. Unearned Revenue	29,226.00	14,192.00	5,652.00	(5,500.00)	13,668.98	(2,270.66)	149,888.19
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	63,784.00	148,861.00	4,953.00	45,983.00	13,668.98	990,115.34	149,888.19
15. If Carryover is allowed, enter line 14 amount here	63,784.00	148,861.00	4,953.00	45,983.00	13,668.98	990,115.34	149,888.19
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	327,900.00	161,181.00	35,403.00	256,719.00	310,543.02	112,535.66	456,866.81

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

FEDERAL PROGRAM NAME	LLM CR	IDEA PART B	IDEA PART B	IDEA PRESCH	PRESCH STAFF DEV	TOTAL
FEDERAL CATALOG NUMBER	21.019	84.027	84.027	84.173	84.173	
RESOURCE CODE	3220	3310	3311	3315	3345	
REVENUE OBJECT	8290	8182	8181	8182	8182	
LOCAL DESCRIPTION (if any)		N144	N144	N146/N799	N152	
AWARD						
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	183,145.00
2. a. Current Year Award	4,422,749.00	2,455,191.00	1,937.00	71,969.00	553.00	9,847,656.00
b. Transferability (ESSA)						0.00
c. Other Adjustments						0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,422,749.00	2,455,191.00	1,937.00	71,969.00	553.00	9,847,656.00
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2d, & 3)	4,422,749.00	2,455,191.00	1,937.00	71,969.00	553.00	10,030,801.00
REVENUES						
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	54,781.00
6. Cash Received in Current Year	4,422,749.00	0.00	0.00	0.00	0.00	6,233,973.00
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	4,422,749.00	0.00	0.00	0.00	0.00	6,288,754.00
EXPENDITURES						
9. Donor-Authorized Expenditures	4,422,749.00	2,455,191.00	1,937.00	71,969.00	553.00	8,613,547.49
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	4,422,749.00	2,455,191.00	1,937.00	71,969.00	553.00	8,613,547.49
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	(2,455,191.00)	(1,937.00)	(71,969.00)	(553.00)	(2,324,793.49)
a. Unearned Revenue	0.00	(2,455,191.00)	(1,937.00)	(71,969.00)	(553.00)	(2,324,793.49)
b. Accounts Payable						0.00
c. Accounts Receivable						0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	1,417,253.51
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	1,417,253.51
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,422,749.00	2,455,191.00	1,937.00	71,969.00	553.00	8,613,547.49

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

STATE PROGRAM NAME	IPI	WORKABILITY	STRS ON BEHALF	TUPE	TOTAL
RESOURCE CODE	7422	6520	7690	6690	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	0.00	0.00	0.00	2,462.00	2,462.00
2. a. Current Year Award	5,243,417.00	1,971.97	9,125,600.00	0.00	14,370,988.97
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,243,417.00	1,971.97	9,125,600.00	0.00	14,370,988.97
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	5,243,417.00	1,971.97	9,125,600.00	2,462.00	14,373,450.97
REVENUES					
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	2,291,223.00	0.00	9,125,600.00	0.00	11,416,823.00
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	2,291,223.00	0.00	9,125,600.00	0.00	11,416,823.00
EXPENDITURES					
9. Donor-Authorized Expenditures	4,506,446.00	1,971.97	9,125,600.00		13,634,017.97
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	4,506,446.00	1,971.97	9,125,600.00	0.00	13,634,017.97
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)	(2,215,223.00)	(1,971.97)	0.00	0.00	(2,217,194.97)
a. Unearned Revenue	(2,215,223.00)	(1,971.97)	0.00	0.00	(2,217,194.97)
b. Accounts Payable					0.00
c. Accounts Receivable					0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	736,971.00	0.00	0.00	2,462.00	739,433.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,506,446.00	1,971.97	9,125,600.00	0.00	13,634,017.97

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

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

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

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

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

STATE PROGRAM NAME	LOTTERY - PROP 20	SPECIAL EDUC MENTAL HEALTH	CLASSIFIED SCH EMPL PD	SB117 COVID-19	STATE LLM FUND	ELO GRANT	ELO PARAPROF STAFF
RESOURCE CODE	6300	6546	7311	7388	7420	7425	7426
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		N0000					
AWARD							
1. Prior Year Restricted Ending Balance	2,865,155.31	673,306.91	99,264.25	172,891.29	0.00	0.00	0.00
2. a. Current Year Award	779,929.00	814,896.00	0.00	0.00	1,235,106.00	4,435,661.00	967,876.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	779,929.00	814,896.00	0.00	0.00	1,235,106.00	4,435,661.00	967,876.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,645,084.31	1,488,202.91	99,264.25	172,891.29	1,235,106.00	4,435,661.00	967,876.00
REVENUES							
5. Cash Received in Current Year	779,929.00	814,896.00	0.00	0.00	1,235,106.00	4,347,491.00	483,055.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	88,170.00	484,821.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	88,170.00	484,821.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	779,929.00	814,896.00	0.00	0.00	1,235,106.00	4,435,661.00	967,876.00
EXPENDITURES							
10. Donor-Authorized Expenditures	2,638,195.79	677,259.63	4,938.37	96,254.12	1,235,106.00	792,509.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	2,638,195.79	677,259.63	4,938.37	96,254.12	1,235,106.00	792,509.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,006,888.52	810,943.28	94,325.88	76,637.17	0.00	3,643,152.00	967,876.00

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

STATE PROGRAM NAME	LOW PERFORMING STUDENTS	RRMA	TOTAL
RESOURCE CODE	7510	8150	
REVENUE OBJECT	8590	8919/8980	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	280,098.46	0.00	4,090,716.22
2. a. Current Year Award	0.00	0.00	8,233,468.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	8,233,468.00
3. Required Matching Funds/Other		5,868,459.16	5,868,459.16
4. Total Available Award (sum lines 1, 2c, & 3)	280,098.46	5,868,459.16	18,192,643.38
REVENUES			
5. Cash Received in Current Year	0.00	0.00	7,660,477.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	572,991.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	572,991.00
8. Contributed Matching Funds		5,868,459.16	5,868,459.16
9. Total Available (sum lines 5, 7c, & 8)	0.00	5,868,459.16	14,101,927.16
EXPENDITURES			
10. Donor-Authorized Expenditures	280,098.46	5,868,459.16	11,592,820.53
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	280,098.46	5,868,459.16	11,592,820.53
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	0.00	6,599,822.85

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

LOCAL PROGRAM NAME	MISC	TOTAL
RESOURCE CODE	9010	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	2,820,471.28	2,820,471.28
2. a. Current Year Award	4,078,309.54	4,078,309.54
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,078,309.54	4,078,309.54
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,898,780.82	6,898,780.82
REVENUES		
5. Cash Received in Current Year	4,078,309.54	4,078,309.54
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)	4,078,309.54	4,078,309.54
EXPENDITURES		
10. Donor-Authorized Expenditures	4,383,866.47	4,383,866.47
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	4,383,866.47	4,383,866.47
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	2,514,914.35	2,514,914.35

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	88,107,294.76	301	0.00	303	88,107,294.76	305	836,615.87		307	87,270,678.89	309
2000 - Classified Salaries	33,382,576.91	311	95,690.39	313	33,286,886.52	315	3,126,771.20		317	30,160,115.32	319
3000 - Employee Benefits	46,437,743.24	321	63,889.93	323	46,373,853.31	325	1,568,149.34		327	44,805,703.97	329
4000 - Books, Supplies Equip Replace. (6500)	10,031,562.25	331	143,522.34	333	9,888,039.91	335	2,791,893.12		337	7,096,146.79	339
5000 - Services. & 7300 - Indirect Costs	10,787,526.20	341	138,649.60	343	10,648,876.60	345	1,208,331.86		347	9,440,544.74	349
				TOTAL	188,304,951.10	365			TOTAL	178,773,189.71	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	75,030,182.39	375
2. Salaries of Instructional Aides Per EC 41011	2100	11,390,414.71	380
3. STRS	3101 & 3102	19,262,220.29	382
4. PERS	3201 & 3202	2,429,091.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,971,633.18	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	8,229,346.89	385
7. Unemployment Insurance	3501 & 3502	47,507.05	390
8. Workers' Compensation Insurance	3601 & 3602	1,108,367.83	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		119,468,763.34	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		119,468,763.34	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		66.83%	
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	66.83%
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)	178,773,189.71
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	300,299,766.00	(16,705,327.00)	283,594,439.00		10,365,000.00	273,229,439.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	497,564.00	30,505.00	528,069.00		30,443.09	497,625.91	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	212,818,898.00	15,677,102.00	228,496,000.00		6,723,000.00	221,773,000.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	1,947,779.00	0.00	1,947,779.00		38,667.85	1,909,111.15	
Governmental activities long-term liabilities	515,564,007.00	(997,720.00)	514,566,287.00	0.00	17,157,110.94	497,409,176.06	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2020-21 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	189,153,824.05
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,613,547.58
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	183,433.53
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	199,998.15
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	114,378.73
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				497,810.41
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				180,042,466.06

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)		15,246.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,809.16

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.)	190,563,275.56	11,665.16
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)	190,563,275.56	11,665.16
B. Required effort (Line A.2 times 90%)	171,506,948.00	10,498.64
C. Current year expenditures (Line I.E and Line II.B)	180,042,466.06	11,809.16
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)	131,823,833.03		131,823,833.03			138,015,777.74
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	16,976.07		16,976.07			15,246.00
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)	15,246.00		15,246.00	14,869.83		14,869.83
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			15,246.00			14,869.83
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2020-21 Actual			2021-22 Budget		
1. Homeowners' Exemption (Object 8021)	395,898.42		395,898.42	396,000.00		396,000.00
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)	114,299,720.25		114,299,720.25	116,684,100.00		116,684,100.00
5. Unsecured Roll Taxes (Object 8042)	6,972,590.33		6,972,590.33	6,973,000.00		6,973,000.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	7,564,768.16		7,564,768.16	7,277,000.00		7,277,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	8,363,212.50		8,363,212.50	8,483,250.00		8,483,250.00
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)	137,596,189.66	0.00	137,596,189.66	139,813,350.00	0.00	139,813,350.00
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)	137,596,189.66	0.00	137,596,189.66	139,813,350.00	0.00	139,813,350.00

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,615,187.25			1,715,748.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act			8,923.33			142,923.00
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,624,110.58			1,858,671.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	18,950,567.84		18,950,567.84	16,308,926.00		16,308,926.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(2,641,642.00)		(2,641,642.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	16,308,925.84	0.00	16,308,925.84	16,308,926.00	0.00	16,308,926.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	200,825,972.26		200,825,972.26	202,811,441.00		202,811,441.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	308,025.43		308,025.43	227,238.00		227,238.00

D. APPROPRIATIONS LIMIT CALCULATIONS	2020-21 Actual	2021-22 Budget
PRELIMINARY APPROPRIATIONS LIMIT		
1. Revised Prior Year Program Limit (Lines A1 plus A6)	131,823,833.03	138,015,777.74
2. Inflation Adjustment	1.0373	1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)	0.8981	0.9753
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)	122,805,968.16	142,319,756.98
APPROPRIATIONS SUBJECT TO THE LIMIT		
5. Local Revenues Excluding Interest (Line C18)	137,596,189.66	139,813,350.00
6. Preliminary State Aid Calculation		
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)	1,829,520.00	1,784,379.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)	0.00	4,365,077.98
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)	1,829,520.00	4,365,077.98
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])	214,178.66	161,724.44
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)	137,810,368.32	139,975,074.44
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)	1,829,520.00	4,203,353.54
9. Total Appropriations Subject to the Limit		
a. Local Revenues (Line D7b)	137,810,368.32	
b. State Subventions (Line D8)	1,829,520.00	
c. Less: Excluded Appropriations (Line C23)	1,624,110.58	
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)	138,015,777.74	

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			15,208,809.58			
If not zero report amount to: Keely Bosler, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
SUMMARY	2020-21 Actual			2021-22 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			138,015,777.74			142,319,756.98
12. Appropriations Subject to the Limit (Line D9d)			138,015,777.74			

* Please provide below an explanation for each entry in the adjustments column.

Dorothy Reconose, Director of Fiscal Services
Gann Contact Person

408-252-3000 ext 61412
Contact Phone Number

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) — 6,224,206.43

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) — 161,687,927.48

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.85%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. **Normal Separation Costs (optional)**

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

B. **Abnormal or Mass Separation Costs (required)**

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

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

A. Indirect Costs	
1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	6,133,301.39
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,686,847.13
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	38,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	564,543.06
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,422,691.58
9. Carry-Forward Adjustment (Part IV, Line F)	(80,003.39)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,342,688.19
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	127,241,610.40
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	22,436,943.06
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	9,752,048.37
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	183,433.53
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	13,199.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,116,476.35
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)	522,226.66
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)	2,678,752.75
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)	14,098,913.04
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,240,469.69
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)	181,284,072.85
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment **(For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B19)	4.65%
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)	4.60%

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)	8,422,691.58
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	760,921.15
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 (5.11%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.11%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.11%) times Part III, Line B19); zero if positive	(80,003.39)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(80,003.39)

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:	4.60%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-40,001.70) is applied to the current year calculation and the remainder ($-40,001.69) is deferred to one or more future years:	4.62%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-26,667.80) is applied to the current year calculation and the remainder ($-53,335.59) is deferred to one or more future years:	4.63%
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)	(80,003.39)

Approved indirect cost rate: 5.11%
Highest rate used in any program: 5.11%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	311,960.38	15,939.85	5.11%
01	3210	272,218.57	13,846.45	5.09%
01	3212	16,467.28	756.75	4.60%
01	3215	434,655.89	22,210.92	5.11%
01	3310	2,335,830.00	119,361.00	5.11%
01	3311	1,843.00	94.00	5.10%
01	3315	68,470.00	3,499.00	5.11%
01	3345	527.00	26.00	4.93%
01	4035	153,475.80	7,704.72	5.02%
01	4127	33,682.29	1,721.18	5.11%
01	4203	244,238.29	12,480.58	5.11%
01	7388	91,574.80	4,679.32	5.11%
01	7420	1,146,078.31	58,484.83	5.10%
01	9010	4,224,746.85	87,224.00	2.06%
13	5310	2,186,694.46	109,334.73	5.00%

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	870,248.36		2,865,155.31	3,735,403.67
2. State Lottery Revenue	8560	2,436,310.34		779,929.00	3,216,239.34
3. Other Local Revenue	8600-8799	3,173.57		0.00	3,173.57
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,309,732.27	0.00	3,645,084.31	6,954,816.58
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	626,079.75			626,079.75
2. Classified Salaries	2000-2999	1,073,875.08			1,073,875.08
3. Employee Benefits	3000-3999	663,301.93			663,301.93
4. Books and Supplies	4000-4999	2,179.41		2,638,195.79	2,640,375.20
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	281.40			281.40
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				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,365,717.57	0.00	2,638,195.79	5,003,913.36
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	944,014.70	0.00	1,006,888.52	1,950,903.22
D. COMMENTS:					

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

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

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	103,340,973.84	25,969,465.96	129,310,439.80	9,543,737.93		138,854,177.73
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	2,538,464.95	668,490.21	3,206,955.16	236,688.85		3,443,644.01
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	36,858,502.81	5,820,095.74	42,678,598.55	3,149,887.67		45,828,486.22
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	183,433.53	30,677.95	214,111.48	15,802.47		229,913.95
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					214,692.32	214,692.32
----	Enterprise					13,199.00	13,199.00
----	Facilities Acquisition & Construction					301,777.82	301,777.82
----	Other Outgo					114,378.73	114,378.73
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 ÷ CAC, line C5] times CAC, line E)		33,401.65	33,401.65	229,487.37		262,889.02
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(109,334.73)		(109,334.73)
----	**Total General Fund and Charter Schools Funds Expenditures**	142,921,375.13	32,522,131.51	175,443,506.64	13,066,269.56	644,047.87	189,153,824.07

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	97,586,347.51	3,028,725.88	2,456,827.81	64,612.01	204,460.61	0.00	0.00			0.00	0.00	103,340,973.84
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	2,525,485.73	12,979.22	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,538,464.95
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	28,372,155.66	3,226,025.83	0.00	301,685.80	2,246,709.57	2,711,925.95	0.00			0.00	0.00	36,858,502.81
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		183,433.53	0.00	0.00	0.00	183,433.53
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		128,483,988.92	6,267,730.93	2,456,827.81	366,297.81	2,451,170.18	2,711,925.95	0.00	183,433.53	0.00	0.00	0.00	142,921,375.13

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	12,984,338.92	12,985,127.04	0.00	25,969,465.96
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	347,683.41	320,806.80	0.00	668,490.21
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	4,442,575.80	1,358,711.16	18,808.78	5,820,095.74
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	30,677.95	0.00	0.00	30,677.95
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		33,401.65		33,401.65
Total Allocated Support Costs		17,805,276.08	14,698,046.65	18,808.78	32,522,131.51

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)	2,116,476.35
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	38,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,655,528.05
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,365,599.88
5	Total Central Administration Costs in General Fund and Charter Schools Funds	13,175,604.28
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	142,921,375.13
2	Total Allocated Costs (from Form PCR, Column 2, Total)	32,522,131.51
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	175,443,506.64
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,075,978.80
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,075,978.80
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	178,519,485.44
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	7.38%

		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)		849,703.30	480,736.99	12,015,646.22	4,459,189.56	14,698,046.65	0.00	18,808.78
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K-12	634.87	634.87	634.87	634.87	688.10		
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual	17.00	17.00	17.00	17.00	17.00		
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	217.22	217.22	217.22	217.22	72.00		128.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services	1.50	1.50	1.50	1.50			
8500	Child Care and Development Services							
Other Funds	**Description**							
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)							
--	Cafeteria (Funds 13 & 61)					1.77		
C. Total Allocation Factors		870.59	870.59	870.59	870.59	778.87	0.00	128.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - 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	0.00	(11,128.72)	0.00	(109,334.73)				
Other Sources/Uses Detail					2,453,509.00	0.00		
Fund Reconciliation							4,865,480.41	3,582,587.16
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT 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
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,165.00	0.00	109,334.73	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							14,555.72	53,309.63
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	3,040.00	0.00						
Other Sources/Uses Detail					0.00	2,453,509.00		
Fund Reconciliation							7.70	1,231,260.83
25 CAPITAL FACILITIES FUND								
Expenditure Detail	16,541.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	6,966.00
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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	(14,657.28)						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							16,682.65	14,647.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	3,040.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							6,191.41	4,153.37
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	25,786.00	(25,786.00)	109,334.73	(109,334.73)	2,453,509.00	2,453,509.00	4,902,923.89	4,902,923.89

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								1,216
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,092,084.96	0.00	0.00	0.00	799,391.87	9,709,269.86		11,600,746.69
2000-2999	Classified Salaries	3,543,056.12	0.00	0.00	0.00	457,994.55	9,433,513.09		13,434,563.76
3000-3999	Employee Benefits	1,739,895.66	0.00	0.00	0.00	467,320.91	7,336,300.68		9,543,517.25
4000-4999	Books and Supplies	145,566.44	0.00	0.00	0.00	5,149.28	57,950.01		208,665.73
5000-5999	Services and Other Operating Expenditures	104,315.13	0.00	0.00	0.00	0.00	1,958,267.46		2,062,582.59
6000-6999	Capital Outlay	8,426.79	0.00	0.00	0.00	0.00	0.00		8,426.79
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	6,633,345.10	0.00	0.00	0.00	1,729,856.61	28,495,301.10	0.00	36,858,502.81
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	3,525.00	119,455.00		122,980.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	5,820,095.76							5,820,095.76
	Total Indirect Costs and PCR Allocations	5,820,095.76	0.00	0.00	0.00	3,525.00	119,455.00	0.00	5,943,075.76
	TOTAL COSTS	12,453,440.86	0.00	0.00	0.00	1,733,381.61	28,614,756.10	0.00	42,801,578.57
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	93,691.51	0.00	0.00	0.00	175,710.66	1,518,857.06		1,888,259.23
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	5,265.84		5,265.84
3000-3999	Employee Benefits	23,548.54	0.00	0.00	0.00	45,485.95	503,224.80		572,259.29
4000-4999	Books and Supplies	55,923.39	0.00	0.00	0.00	3,359.03	1,843.00		61,125.42
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	173,163.44	0.00	0.00	0.00	224,555.64	2,129,190.70	0.00	2,526,909.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	3,525.00	119,455.00		122,980.00
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	3,525.00	119,455.00	0.00	122,980.00
	TOTAL BEFORE OBJECT 8980	173,163.44	0.00	0.00	0.00	228,080.64	2,248,645.70	0.00	2,649,889.78
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								2,649,889.78

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	998,393.45	0.00	0.00	0.00	623,681.21	8,090,412.80		9,712,487.46
2000-2999	Classified Salaries	3,543,056.12	0.00	0.00	0.00	457,994.55	9,428,247.25		13,429,297.92
3000-3999	Employee Benefits	1,716,347.12	0.00	0.00	0.00	421,834.96	6,833,075.88		8,971,257.96
4000-4999	Books and Supplies	89,643.05	0.00	0.00	0.00	1,790.25	56,107.01		147,540.31
5000-5999	Services and Other Operating Expenditures	104,315.13	0.00	0.00	0.00	0.00	1,958,267.46		2,062,582.59
6000-6999	Capital Outlay	8,426.79	0.00	0.00	0.00	0.00	0.00		8,426.79
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	6,460,181.66	0.00	0.00	0.00	1,505,300.97	26,366,110.40	0.00	34,331,593.03
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
PCRA	Program Cost Report Allocations	5,820,095.76							5,820,095.76
	Total Indirect Costs and PCR Allocations	5,820,095.76	0.00	0.00	0.00	0.00	0.00	0.00	5,820,095.76
	TOTAL BEFORE OBJECT 8980	12,280,277.42	0.00	0.00	0.00	1,505,300.97	26,366,110.40	0.00	40,151,688.79
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								40,151,688.79
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,835,736.02	0.00	0.00	0.00	0.00	0.00		1,835,736.02
3000-3999	Employee Benefits	757,472.11	0.00	0.00	0.00	0.00	0.00		757,472.11
4000-4999	Books and Supplies	88,396.58	0.00	0.00	0.00	0.00	0.00		88,396.58
5000-5999	Services and Other Operating Expenditures	21,241.13	0.00	0.00	0.00	0.00	0.00		21,241.13
6000-6999	Capital Outlay	8,426.79	0.00	0.00	0.00	0.00	0.00		8,426.79
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	2,711,272.63	0.00	0.00	0.00	0.00	0.00	0.00	2,711,272.63
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	2,711,272.63	0.00	0.00	0.00	0.00	0.00	0.00	2,711,272.63
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								20,460,881.69
	TOTAL COSTS								23,172,154.32

* 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	40,940,015.50	26,784,362.70
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)	40,940,015.50	26,784,362.70

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	1,307.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2019-20 Unduplicated Pupil Count, Adjusted for 2020-21 MOE Calculation (Line C1 plus Line C2)	1,307.00

SELPA: Santa Clara II (QQ)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
#2	2,850,452.49	2,850,452.49
Total exempt reductions	2,850,452.49	2,850,452.49

SELPA: Santa Clara II (QQ)

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

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

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

			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)				
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310				
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	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:

SELPA: Santa Clara II (QQ)

SECTION 3

	Column A Actual Expenditures (LE-CY Worksheet) FY 2020-21	Column B Actual Expenditures Comparison Year FY 2018-19	Column C 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	42,801,578.57		
b. Less: Expenditures paid from federal sources	2,649,889.78		
c. Expenditures paid from state and local sources	40,151,688.79	46,788,720.06	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		46,788,720.06	
Less: Exempt reduction(s) for SECTION1		2,850,452.49	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	40,151,688.79	43,938,267.57	(3,786,578.78)

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 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 state and local expenditures.			
a. Total special education expenditures	42,801,578.57		
b. Less: Expenditures paid from federal sources	2,649,889.78		
c. Expenditures paid from state and local sources	40,151,688.79	46,788,720.06	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		46,788,720.06	
Less: Exempt reduction(s) from SECTION 1		2,850,452.49	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	40,151,688.79	43,938,267.57	
d. Special education unduplicated pupil count	1,216	1,309	
e. Per capita state and local expenditures (A2c/A2d)	33,019.48	33,566.29	(546.81)

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: Santa Clara II (QQ)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2020-21	Comparison Year FY2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	23,172,154.32	26,784,362.70	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		26,784,362.70	
Less: Exempt reduction(s) from SECTION 1		2,850,452.49	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	23,172,154.32	23,933,910.21	(761,755.89)

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 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	23,172,154.32	26,784,362.70	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		26,784,362.70	
Less: Exempt reduction(s) from SECTION 1		2,850,452.49	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	23,172,154.32	23,933,910.21	
b. Special education unduplicated pupil count	1,216	1,307	
c. Per capita local expenditures (B2a/B2b)	19,056.05	18,312.10	743.95

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.

DOROTHY RECONOSE
Contact Name

408-252-3000
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DIRECTOR OF FISCAL SERVICES
Title

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Email Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,216
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,198,895.00	0.00	0.00	0.00	828,058.00	10,618,318.00		12,645,271.00
2000-2999	Classified Salaries	4,373,245.00	0.00	0.00	0.00	512,937.00	9,831,909.00		14,718,091.00
3000-3999	Employee Benefits	2,137,132.00	0.00	0.00	0.00	429,028.00	7,274,830.00		9,840,990.00
4000-4999	Books and Supplies	177,887.00	0.00	0.00	0.00	2,339.00	313,439.00		493,665.00
5000-5999	Services and Other Operating Expenditures	23,347.00	0.00	0.00	0.00	0.00	2,396,456.00		2,419,803.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	8,430.00	0.00	0.00	0.00	0.00	0.00		8,430.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,918,936.00	0.00	0.00	0.00	1,772,362.00	30,434,952.00	0.00	40,126,250.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	3,927.00	140,656.00		144,583.00
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	3,927.00	140,656.00	0.00	144,583.00
	TOTAL COSTS	7,918,936.00	0.00	0.00	0.00	1,776,289.00	30,575,608.00	0.00	40,270,833.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,198,895.00	0.00	0.00	0.00	644,527.00	8,680,907.00		10,524,329.00
2000-2999	Classified Salaries	4,373,245.00	0.00	0.00	0.00	512,937.00	9,831,909.00		14,718,091.00
3000-3999	Employee Benefits	2,137,132.00	0.00	0.00	0.00	379,440.00	6,696,606.00		9,213,178.00
4000-4999	Books and Supplies	177,887.00	0.00	0.00	0.00	1,836.00	279,260.00		458,983.00
5000-5999	Services and Other Operating Expenditures	23,347.00	0.00	0.00	0.00	0.00	2,350,502.00		2,373,849.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	8,430.00	0.00	0.00	0.00	0.00	0.00		8,430.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,918,936.00	0.00	0.00	0.00	1,538,740.00	27,839,184.00	0.00	37,296,860.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	7,918,936.00	0.00	0.00	0.00	1,538,740.00	27,839,184.00	0.00	37,296,860.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								37,296,860.00

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	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	2,127,633.00	0.00	0.00	0.00	0.00	0.00		2,127,633.00
3000-3999	Employee Benefits	931,416.00	0.00	0.00	0.00	0.00	0.00		931,416.00
4000-4999	Books and Supplies	175,887.00	0.00	0.00	0.00	0.00	0.00		175,887.00
5000-5999	Services and Other Operating Expenditures	17,697.00	0.00	0.00	0.00	0.00	0.00		17,697.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	8,430.00	0.00	0.00	0.00	0.00	0.00		8,430.00
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	3,261,063.00	0.00	0.00	0.00	0.00	0.00	0.00	3,261,063.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,261,063.00	0.00	0.00	0.00	0.00	0.00	0.00	3,261,063.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								23,492,548.00
	TOTAL COSTS								26,753,611.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,216
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,092,084.96	0.00	0.00	0.00	799,391.87	9,709,269.86		11,600,746.69
2000-2999	Classified Salaries	3,543,056.12	0.00	0.00	0.00	457,994.55	9,433,513.09		13,434,563.76
3000-3999	Employee Benefits	1,739,895.66	0.00	0.00	0.00	467,320.91	7,336,300.68		9,543,517.25
4000-4999	Books and Supplies	145,566.44	0.00	0.00	0.00	5,149.28	57,950.01		208,665.73
5000-5999	Services and Other Operating Expenditures	104,315.13	0.00	0.00	0.00	0.00	1,958,267.46		2,062,582.59
6000-6999	Capital Outlay	8,426.79	0.00	0.00	0.00	0.00	0.00		8,426.79
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	6,633,345.10	0.00	0.00	0.00	1,729,856.61	28,495,301.10	0.00	36,858,502.81
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	3,525.00	119,455.00		122,980.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	5,820,095.76							5,820,095.76
	Total Indirect Costs	0.00	0.00	0.00	0.00	3,525.00	119,455.00	0.00	122,980.00
	TOTAL COSTS	6,633,345.10	0.00	0.00	0.00	1,733,381.61	28,614,756.10	0.00	36,981,482.81
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	93,691.51	0.00	0.00	0.00	175,710.66	1,618,857.06		1,888,259.23
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	5,265.84		5,265.84
3000-3999	Employee Benefits	23,548.54	0.00	0.00	0.00	45,485.95	503,224.80		572,259.29
4000-4999	Books and Supplies	55,923.39	0.00	0.00	0.00	3,359.03	1,843.00		61,125.42
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	173,163.44	0.00	0.00	0.00	224,555.64	2,129,190.70	0.00	2,526,909.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	3,525.00	119,455.00		122,980.00
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	3,525.00	119,455.00	0.00	122,980.00
	TOTAL BEFORE OBJECT 8980	173,163.44	0.00	0.00	0.00	228,080.64	2,248,645.70	0.00	2,649,889.78
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								2,649,889.78

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Budget vs. Actual Comparison Year
2020-21 Expenditures by LEA (LE-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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	998,393.45	0.00	0.00	0.00	623,681.21	8,090,412.80		9,712,487.46
2000-2999	Classified Salaries	3,543,056.12	0.00	0.00	0.00	457,994.55	9,428,247.25		13,429,297.92
3000-3999	Employee Benefits	1,716,347.12	0.00	0.00	0.00	421,834.96	6,833,075.88		8,971,257.96
4000-4999	Books and Supplies	89,643.05	0.00	0.00	0.00	1,790.25	56,107.01		147,540.31
5000-5999	Services and Other Operating Expenditures	104,315.13	0.00	0.00	0.00	0.00	1,958,267.46		2,052,582.59
6000-6999	Capital Outlay	8,426.79	0.00	0.00	0.00	0.00	0.00		8,426.79
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	6,460,181.66	0.00	0.00	0.00	1,505,300.97	26,366,110.40	0.00	34,331,593.03
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
PCRA	Program Cost Report Allocations (non-add)	5,820,095.76							5,820,095.76
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	6,460,181.66	0.00	0.00	0.00	1,505,300.97	26,366,110.40	0.00	34,331,593.03
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								34,331,593.03
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,835,736.02	0.00	0.00	0.00	0.00	0.00		1,835,736.02
3000-3999	Employee Benefits	757,472.11	0.00	0.00	0.00	0.00	0.00		757,472.11
4000-4999	Books and Supplies	88,396.58	0.00	0.00	0.00	0.00	0.00		88,396.58
5000-5999	Services and Other Operating Expenditures	21,241.13	0.00	0.00	0.00	0.00	0.00		21,241.13
6000-6999	Capital Outlay	8,426.79	0.00	0.00	0.00	0.00	0.00		8,426.79
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	2,711,272.63	0.00	0.00	0.00	0.00	0.00	0.00	2,711,272.63
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	2,711,272.63	0.00	0.00	0.00	0.00	0.00	0.00	2,711,272.63
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								20,460,881.69
	TOTAL COSTS								23,172,154.32

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

SELPA: Santa Clara II (QQ)

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
Total exempt reductions	0.00	0.00

SELPA: Santa Clara II (QQ)

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

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

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

			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310				
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant 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:

SELPA: Santa Clara II (QQ)

SECTION 3	Column A Budgeted Amounts (LB-B Worksheet) FY 2021-22	Column B Actual Expenditures Comparison Year FY 2018-19	Column C 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	40,270,833.00		
b. Less: Expenditures paid from federal sources	2,973,973.00		
c. Expenditures paid from state and local sources	37,296,860.00	46,788,720.06	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(9,924,721.88)	
Comparison year's expenditures, adjusted for MOE calculation		36,863,998.18	
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	37,296,860.00	36,863,998.18	432,861.82

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 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 state and local expenditures.			
a. Total special education expenditures	40,270,833.00		
b. Less: Expenditures paid from federal sources	2,973,973.00		
c. Expenditures paid from state and local sources	37,296,860.00	46,788,720.06	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(9,924,721.88)	
Comparison year's expenditures, adjusted for MOE calculation		36,863,998.18	
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	37,296,860.00	36,863,998.18	
d. Special education unduplicated pupil count	1216	1309	
e. Per capita state and local expenditures (A2c/A2d)	30,671.76	28,161.95	2,509.81

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: Santa Clara II (QQ)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2021-22	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	26,753,611.00	26,784,362.70	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		26,784,362.70	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	26,753,611.00	26,784,362.70	(30,751.70)

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 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 per capita local expenditures			
a. Expenditures paid from local sources	26,753,611.00	23,172,154.32	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		23,172,154.32	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	26,753,611.00	23,172,154.32	
b. Special education unduplicated pupil count	1,216	1,216	
c. Per capita local expenditures (B2a/B2b)	22,001.32	19,056.05	2,945.27

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.

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Unaudited Actuals
2021-22 Budget
Technical Review Checks

Cupertino Union Elementary

Santa Clara 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) - 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. **EXCEPTION**

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3215-0-0000-0000-9790	3215	9790	-60,000.00

Explanation:Object 9790 in Res 3215 was expired in our financial software and budget had zero EFB. Res 3215 was allowed to have carryover during budget development, it has changed for the unaudited actuals.

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

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

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

INTRAFD-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	3215	-60,000.00

Explanation:Object 9790 in Res 3215 was expired in our financial software and budget had zero EFB. Res 3215 was allowed to have carryover during budget development, it has changed for the unaudited actuals.

Total of negative resource balances for Fund 01 -60,000.00

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

FUND	RESOURCE	OBJECT	VALUE
01	3215	9790	-60,000.00

Explanation:Object 9790 in Res 3215 was expired in our financial software and budget had zero EFB. Res 3215 was allowed to have carryover during budget development, it has changed for the unaudited actuals.

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.

SACS2021ALL Financial Reporting Software - 2021.2.0
8/30/2021 8:52:11 PM

43-69419-0000000

Unaudited Actuals
2020-21 Unaudited Actuals
Technical Review Checks

Cupertino Union Elementary

Santa Clara 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) - 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

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

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

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

INTRAFD-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.

Export Log
Period: Unaudited Actuals
Type of Export: Official

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LEA: 43-69419-0000000 Cupertino Union Elementary

Official Check for LEA: 43-69419-0000000 is good

Export of USER General Ledger started at 8/30/2021 8:52:41 PM

OFFICIAL Header for LEA: 43-69419-0000000 Cupertino Union Elementary
VERSION 2021.2.0

Fiscal Year: 2020-21
Type of Data: Unaudited Actuals
Number of records exported in group 1: 1651

Fiscal Year: 2021-22
Type of Data: Budget
Number of records exported in group 2: 1046

Export USER General Ledger completed at 8/30/2021 8:52:42 PM

Export of Supplementals (USER ELEMENTs) started at 8/30/2021 8:52:42 PM
Fiscal Year: 2020-21
Type of Data: Unaudited Actuals
Number of records exported in group 3: 3329

Fiscal Year: 2021-22
Type of Data: Budget
Number of records exported in group 4: 1008

Export of Supplemental (USER ELEMENTs) completed at 8/30/2021 8:52:42 PM

Export of Explanations started at 8/30/2021 8:52:42 PM
Fiscal Year: 2021-22
Type of Data: Budget
Number of records exported in group 5: 3

Export of Explanations completed at 8/30/2021 8:52:42 PM

Export of TRC Log started at 8/30/2021 8:52:42 PM
Fiscal Year: 2020-21
Type of Data: Unaudited Actuals
Number of records exported in group 6: 82

Fiscal Year: 2021-22
Type of Data: Budget
Number of records exported in group 7: 47

Export of TRC Log completed at 8/30/2021 8:52:42 PM

OFFICIAL END for LEA: 43-69419-0000000 Cupertino Union Elementary

Exported to file: C:\SACS2021ALL\Official\43694190000000A.DAT

End of Official Export Process