



2020-21 Unaudited Actuals

September 8, 2021

Board of Education

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TABLE OF CONTENTS

SUMMARY

EXECUTIVE SUMMARY	3-31
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STATE FORMS

STATE SCHEDULE LEGEND.....	232-33
GENERAL FUND	34-45
OTHER FUNDS	46-167
AVERAGE DAILY ATTENDANCE SUMMARY	168-170
SCHEDULE OF CAPITAL ASSETS.....	171
SUMMARY OF UNAUDITED ACTUAL DATA SUBMISSION.....	172
SCHOOL DISTRICT CERTIFICATION	173
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES.....	174-180
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE	181-184
CURRENT EXPENSE FORMULA/MINIMUM CLASSROOM COMPENSATION	185
SCHEDULE OF LONG-TERM LIABILITIES.....	186
EVERY STUDENT SUCCEEDS ACT MAINTENANCE OF EFFORT	187-189
SCHOOL DISTRICT APPROPRIATIONS LIMIT CALCULATIONS	190-192
INDIRECT COST RATE WORKSHEET	193-196
LOTTERY REPORT	197
PROGRAM COST REPORT	198-202
SCHEDULE OF ALLOCATION FACTORS FOR SUPPORT COSTS	203
SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS.....	204-205
SPECIAL EDUCATION REVENUE ALLOCATIONS.....	206-207
SPECIAL EDUCATION MAINTENANCE OF EFFORT.....	208-226
STATE SOFTWARE TECHNICAL REVIEWS.....	227-228

UNAUDITED ACTUALS EXECUTIVE SUMMARY

Following this summary are the 2020-21 Unaudited Actuals for the district. The Unaudited Actuals packet includes a summary of major items, state prescribed forms for the submission of the 2020-21 actual financial results (in SACS format), supplementary schedules and the Technical Review Checklist. This packet is placed on the September 8, 2021 Board of Education's agenda for review and approval.

Under current law, a school district must adopt its budget prior to July 1st and submit a report of actual financial results (that have yet to be audited) for the prior fiscal year by September 15th to the County Office of Education. The attached packet of SACS forms completes this process and includes the comparison of the 2021-22 Adopted Budget to the 2020-21 Unaudited Actuals.

The following is a summary of the material items included in the Unaudited Actuals financials:

ESTIMATED ACTUALS VS. UNAUDITED ACTUALS COMPARISON

At the adoption of the 2021-22 budget, estimated actual financial results for 2020-21 were presented as part of the budget forms. Below is a comparison of what was estimated at that time versus the actual financial results.

Unrestricted (Estimated Actuals vs. Unaudited Actuals – 2020-21)

Description	Estimated Actuals: 2020-21	Unaudited Actuals: 2020-21	Variance
	Unrestricted	Unrestricted	Unrestricted
REVENUES			
General Purpose Revenue (LCFF)	400,420,412	400,438,315	17,903
Federal Revenue	0	0	0
State Revenue	10,288,451	10,261,750	-26,701
Local Revenue	3,796,049	7,272,000	3,475,951
Total Revenues	414,504,912	417,972,065	3,467,153
EXPENDITURES			
Certificated Salaries	163,793,028	163,877,988	84,960
Classified Salaries	48,472,841	48,402,953	-69,888
Benefits	104,790,379	104,084,757	-705,622
Books and Supplies	8,323,977	6,975,521	-1,348,456
Other Services & Oper. Expenses	7,773,993	3,641,203	-4,132,790
Capital Outlay	4,812,673	4,411,955	-400,718
Other Outgo 7xxx	103,611	103,478	-133
Transfer of Indirect 73xx	-4,506,759	-5,104,299	-597,540
Total Expenditures	333,563,743	326,393,556	-7,170,187
Excess / (Deficiency)	80,941,169	91,578,509	10,637,340
OTHER SOURCES/USES			
Transfers In	-	-	-
Transfers Out	0	0	-
Net Other Sources (Uses)	-	-	-
Contributions to Restricted	-48,117,299	-47,215,667	901,632
Total Financing Sources/Uses	-48,117,299	-47,215,667	901,632
Net Increase (Decrease)	32,823,870	44,362,842	11,538,972
FUND BALANCE, RESERVES			
Beginning Balance	146,033,273	146,033,273	-
Ending Balance	178,857,143	190,396,115	11,538,972

Restricted (Estimated Actuals vs. Unaudited Actuals – 2020-21)

Description	Estimated Actuals: 2020-21	Unaudited Actuals: 2020-21	Variance
	Restricted	Restricted	Restricted
REVENUES			
General Purpose Revenue (LCFF)	-	-	-
Federal Revenue	109,744,886	125,651,500	15,906,614
State Revenue	88,818,371	75,476,351	-13,342,020
Local Revenue	819,800	1,068,351	248,551
Total Revenues	199,383,057	202,196,202	2,813,145
EXPENDITURES			
Certificated Salaries	53,161,526	60,968,229	7,806,703
Classified Salaries	17,739,321	24,146,924	6,407,603
Benefits	47,055,396	49,460,551	2,405,155
Books and Supplies	26,043,608	23,702,751	-2,340,857
Other Services & Oper. Expenses	52,295,723	50,209,579	-2,086,144
Capital Outlay	11,466,706	7,879,136	-3,587,570
Other Outgo 7xxx	-	-	-
Transfer of Indirect 73xx	3,289,569	3,233,406	-56,163
Total Expenditures	211,051,849	219,600,576	8,548,727
Excess / (Deficiency)	-11,668,792	-17,404,374	-5,735,582
OTHER SOURCES/USES			
Transfers In	-	-	-
Transfers Out	0	0	-
Net Other Sources (Uses)	-	-	-
Contributions to Restricted	48,117,299	47,215,667	-901,632
Total Financing Sources/Uses	48,117,299	47,215,667	-901,632
Net Increase (Decrease)	36,448,507	29,811,293	-6,637,214
FUND BALANCE, RESERVES			
Beginning Balance	-883,419	-883,419	-
Ending Balance	35,565,088	28,927,874	-6,637,214

Total Unrestricted and Restricted (Estimated Actuals vs. Unaudited Actuals – 2020-21)

Description	Estimated Actuals: 2020-21			Unaudited Actuals: 2020-21			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (LCFF)	400,420,412	-	400,420,412	400,438,315	-	400,438,315	17,903	-	17,903
Federal Revenue	0	109,744,886	109,744,886	0	125,651,500	125,651,500	0	15,906,614	15,906,614
State Revenue	10,288,451	88,818,371	99,106,822	10,261,750	75,476,351	85,738,101	-26,701	-13,342,020	-13,368,721
Local Revenue	3,796,049	819,800	4,615,849	7,272,000	1,068,351	8,340,351	3,475,951	248,551	3,724,502
Total Revenues	414,504,912	199,383,057	613,887,969	417,972,065	202,196,202	620,168,267	3,467,153	2,813,145	6,280,298
EXPENDITURES									
Certificated Salaries	163,793,028	53,161,526	216,954,554	163,877,988	60,968,229	224,846,217	84,960	7,806,703	7,891,663
Classified Salaries	48,472,841	17,739,321	66,212,162	48,402,953	24,146,924	72,549,877	-69,888	6,407,603	6,337,715
Benefits	104,790,379	47,055,396	151,845,775	104,084,757	49,460,551	153,545,308	-705,622	2,405,155	1,699,533
Books and Supplies	8,323,977	26,043,608	34,367,585	6,975,521	23,702,751	30,678,272	-1,348,456	-2,340,857	-3,689,313
Other Services & Oper. Expenses	7,773,993	52,295,723	60,069,716	3,641,203	50,209,579	53,850,782	-4,132,790	-2,086,144	-6,218,934
Capital Outlay	4,812,673	11,466,706	16,279,379	4,411,955	7,879,136	12,291,091	-400,718	-3,587,570	-3,988,288
Other Outgo 7xxx	103,611	-	103,611	103,478	-	103,478	-133	-	-133
Transfer of Indirect 73xx	-4,506,759	3,289,569	-1,217,190	-5,104,299	3,233,406	-1,870,893	-597,540	-56,163	-653,703
Total Expenditures	333,563,743	211,051,849	544,615,592	326,393,556	219,600,576	545,994,132	-7,170,187	8,548,727	1,378,540
Excess / (Deficiency)	80,941,169	-11,668,792	69,272,377	91,578,509	-17,404,374	74,174,135	10,637,340	-5,735,582	4,901,758
OTHER SOURCES/USES									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	-48,117,299	48,117,299	-	(47,215,667)	47,215,667	-	901,632	-901,632	-
Total Financing Sources/Uses	-48,117,299	48,117,299	0	-47,215,667	47,215,667	0	901,632	-901,632	-
Net Increase (Decrease)	32,823,870	36,448,507	69,272,377	44,362,842	29,811,293	74,174,135	11,538,972	-6,637,214	4,901,758
FUND BALANCE, RESERVES									
Beginning Balance	146,033,273	-883,419	145,149,854	146,033,273	-883,419	145,149,854	-	-	-
Ending Balance	178,857,143	35,565,088	214,422,231	190,396,115	28,927,874	219,323,989	11,538,972	-6,637,214	4,901,758

The \$4,901,758 Combined Variance is due to:

Unrestricted \$11,538,972

- **Increased interest; water resource funding; FMV accounting practice - \$3.475M**
- **Less repair and computer services; budget increase for AP not reversed; less donation spending, supply closet, transportation and misc. - \$5.9M**
- **Indirect Costs for Food Received - \$1M**
- **Express Scripts refund for benefits - \$700k**
- **Equipment Fallout - \$500k**

Restricted \$(6,637,214)

- **Increased Federal Revenue recognizing MOUS - \$16M**
- **Decrease in State Revenue from Covid funding being split to unearned revenue - (\$13.3)**
- **Increased salary and benefit expense recognizing MOUS - (\$16M)**
- **Decreased spending various budgets; projects incomplete; equipment and services not received - \$6.7M**

GENERAL FUND (FUND 01) UNRESTRICTED OVERVIEW

Fontana Unified School District
2020-21 Unaudited Actuals
Unrestricted General Fund - Fund 01

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	2021-22 Adopted Budget
Revenue						
LCFF Sources	381,278,355	400,876,826	404,437,855	400,420,412	400,438,315	434,142,753
Federal Revenue	1,199,145	677,436	753,478	-	-	-
State Revenue	12,602,279	14,213,830	9,331,026	10,288,451	10,261,750	6,715,153
Other Local Revenue	3,820,368	5,235,159	5,736,916	3,796,049	7,272,000	2,140,845
Total Revenue	398,900,148	421,003,251	420,259,275	414,504,912	417,972,065	442,998,751
Expenditures						
Certificated Salaries	156,523,003	176,616,275	168,339,504	163,793,028	163,877,988	162,478,056
Classified Salaries	46,603,700	53,370,111	50,072,991	48,472,841	48,402,953	51,544,871
Employee Benefits	92,645,701	101,835,497	106,598,698	104,790,379	104,084,757	106,032,432
Books & Supplies	10,505,998	9,879,548	9,372,510	8,323,977	6,975,521	12,506,717
Contracted Services	23,990,365	24,834,691	20,911,390	7,773,993	3,641,203	28,439,733
Capital Outlay	7,326,531	6,565,262	3,577,288	4,812,673	4,411,955	1,040,292
Other Outgo	(5,614,940)	(4,416,455)	(3,666,581)	(4,403,148)	(5,000,821)	(3,010,528)
Total Expenditures	331,980,359	368,684,929	355,205,800	333,563,743	326,393,556	359,031,573
Other Financing Sources/Uses	(41,316,172)	(60,236,824)	(50,017,437)	(48,117,299)	(47,215,667)	(52,495,480)
Net Increase/Decrease in Fund Balance	25,603,618	(7,918,502)	15,036,038	32,823,870	44,362,842	31,471,698
Beginning Fund Balance	113,312,117	138,915,735	130,997,233	146,033,271	146,033,271	190,396,113
Net Increase/Decrease in Fund Balance	25,603,618	(7,918,502)	15,036,038	32,823,870	44,362,842	31,471,698
Ending Fund Balance	138,915,735	130,997,233	146,033,271	178,857,141	190,396,113	221,867,811

COMPONENTS OF THE JUNE 30, 2021 ENDING GENERAL FUND BALANCE

Unrestricted			
	Revolving Cash	\$	100,000
	STORES	\$	116,790
	Prepaid Expenditures	\$	1,177,698
	Carryover		
	School Site Carryover & Donations	\$	1,611,258
	SUPC Carryover	\$	784,327
	Commitments	\$	148,149,660
	Budget Savings		
	All Other Savings		
	Budgeted Surplus		
	Prior year budget surplus		
	Reserve for Economic Uncertainty		
	Fair Market Value of Cash	\$1,504,943	
	4% Board Reserve	\$	21,839,765
Restricted			
	Carryover		
	Medi-Cal Billing	\$	1,035,631
	Other Restricted Local	\$	184,578
	Lottery Instructional Materials	\$	4,016,487
	Classified Employee Prof. Dev. Block Grant	\$	267,245
	SPED – Low Incidence	\$	638,693
	Low Performing Students Grant	\$	0
	Ongoing & Major Maintenance Account (RMA)	\$	9,762,563
	One-Time Covid Funding	\$	13,025,313
	Unassigned	\$	15,109,038
	Total Reserves	\$	219,323,988

NET INCREASE / (DECREASE) IN THE GENERAL FUND BALANCE - FORM 01, LINE E

The District ended 2020-21 with a Net increase of \$74,174,134 of which \$44,362,841 is Unrestricted increase and \$29,811,293 is Restricted decrease. The 2021-22 Adopted Budget currently estimates a Net Increase of \$28,351,236 of which \$31,471,698 is Unrestricted and (\$3,120,460) is Restricted.

The District's increase/decrease in unrestricted ending fund balance can be attributed to numerous differences between budgeted and actual revenues and expenditures. Typically, some amount of "budget savings" is expected as not all budgeted dollars are expended.

LISTING OF CATEGORICAL PROGRAMS WITH RESTRICTED BALANCES

The District has received categorical funding in several programs not subject to unearned revenue. This results in a Restricted Balance and has the effect of reducing expenditures in the current year and increasing expenditures in subsequent year(s).

Resource	Program	2020-21 Unaudited Actuals	2021-22 Adopted Budget
9011	Medi-Cal Billing	1,035,631	1,035,631
6300	Lottery Instructional Materials	4,016,487	2,728,673
6500	SPED – Low Incidence	638,693	638,693
7311	Classified Employee Prof. Dev. Block Grant	267,245	247,713
7510	Low Performing Students Grant	0	0
	Ongoing & Major Maintenance Account		
8150	(RMA)	9,762,563	12,050,548
9010	Other Restricted Local	184,578	184,578
Various	One-Time COVID Funding	13,025,313	13,025,313
	Total Restricted Balance	\$ 28,930,510	\$ 29,911,149

Significant carryover balances, such as listed above, can produce wide swings in Fund Balance and positive/deficit spending from year to year. However, when reviewed over several years, the net effect on Fund Balance may not be material. Similar carryover balances could occur in future years.

TECHNICAL REVIEW CHECKLIST

In accordance with the programming of the State software used for the submission of the Unaudited Actuals, a Technical Review checklist is produced and included with the Unaudited Actuals packet. This checklist documents internal software checks required by the State.

EXPLANATION OF COLUMNS ON THE GENERAL FUND BUDGET DOCUMENT

2020-21 Estimated Actuals -- This represents the 2020-21 budget as modified by updated financial information. This updated information includes, but is not limited to, the following: update of revenue and expenditure information; Categorical and per-pupil changes requested by the sites, and miscellaneous changes necessary for consistent presentation.

2021-22 Budget -- This represents the 2021-22 Adopted Budget.

Restricted/Unrestricted -- Certain programs are, by law, restricted in usage. These programs are shown in the Restricted columns.

INDEPENDENT AUDIT

State law requires an independent annual audit. The independent auditor under contract for the 2020-21 fiscal year is Nigro & Nigro, A Professional Accountancy Corporation. The auditor's opinion of the district's financial statements for the 2020-21 fiscal year will be available in approximately December 2021.

ADULT EDUCATION FUND # 11

The Adult Education Fund is used to account separately for Federal, State, and Local revenues for Adult Education programs. The Adult Education program provides the community with life-long education opportunities and support services to all adults. The Adult Education Program addresses the unique and evolving needs of individuals and the community by providing adults with the knowledge and skills necessary to participate effectively as productive citizens, workers, and family members.

The Fontana Adult School has been in operation for over five decades. As the Fontana community continues to grow, Fontana Adult School continues to evolve to better serve its students. With the move to a larger campus, Fontana Adult School now shares offices and classrooms with the district's Regional Occupational Program (ROP) and Career Technical Education (CTE).

Fontana Unified School District 2020-21 Unaudited Actuals Adult Education Fund - Fund 11						
	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	2021-22 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	463,393	628,367	484,195	681,255	681,255	464,933
State Revenue	215,768	280,553	132,104	-	222,120	85,732
Other Local Revenue	1,093,774	1,359,480	925,506	1,262,090	1,828,570	1,444,160
Total Revenue	1,772,935	2,268,400	1,541,805	1,943,345	2,731,945	1,994,825
Expenditures						
Certificated Salaries	800,196	871,742	739,424	589,489	686,132	704,522
Classified Salaries	288,268	312,182	320,668	377,313	373,134	485,572
Employee Benefits	407,776	503,951	382,859	398,177	457,351	461,865
Books & Supplies	150,423	235,439	299,833	618,596	460,372	230,589
Contracted Services	65,254	127,135	84,104	526,627	490,540	70,607
Capital Outlay	-	-	16,377	-	-	-
Other Outgo	66,254	54,526	47,129	71,091	74,577	41,670
Total Expenditures	1,778,171	2,104,974	1,890,394	2,581,293	2,542,106	1,994,825
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	(5,236)	163,426	(348,589)	(637,948)	189,839	-
Beginning Fund Balance	304,467	299,231	462,656	114,067	114,067	303,906
Net Increase/Decrease in Fund Balance	(5,236)	163,426	(348,589)	(637,948)	189,839	-
Ending Fund Balance	299,231	462,656	114,067	(523,881)	303,906	303,906

CHILD DEVELOPMENT FUND #12

This fund is utilized to account for the various programs that support early education and extended learning programs. It contains both Federal and State Programs. The Early Education department is responsible for the organization, coordination, design, implementation, and assessment of Early Education programs, projects and events. Early Education programs include State Preschool, Early Head Start Infant/Toddler and Head Start, and Preschool.

The infant/toddler care centers are funded by the State General Childcare and Early Head Start grant and are free to eligible families. The State Preschool Program is available to all eligible 3- to 5-year olds and First Priority is given to children who will be age 4 by December 2. Families with lowest per capita income shall be admitted first. Second Priority is given to children who are 3 years of age. The State Preschool Program is funded by a state grant. The grant requires the district to prioritize family needs according to income. The program is free to eligible families.

**Fontana Unified School District
2020-21 Unaudited Actuals
Child Development Fund - 12**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	2021-22 Adopted Budget
Revenue						
LCFF Sources						
Federal Revenue	511,223	534,462	405,357	902,178	838,013	500,120
State Revenue	7,649,808	8,467,495	7,776,042	7,511,146	7,725,196	7,909,720
Other Local Revenue	740,374	790,835	637,518	768,491	755,561	748,759
Total Revenue	8,901,405	9,792,791	8,818,917	9,181,815	9,318,770	9,158,599
Expenditures						
Certificated Salaries	2,849,568	3,114,562	3,079,508	2,896,056	2,869,876	3,029,242
Classified Salaries	2,282,629	2,607,404	2,493,735	1,936,314	1,920,545	2,679,123
Employee Benefits	2,315,702	3,018,776	2,587,400	2,388,288	2,621,553	2,760,675
Books & Supplies	364,664	314,611	162,801	698,396	657,987	179,641
Contracted Services	199,942	260,638	146,682	424,244	401,834	200,254
Capital Outlay	101,257	-	-	-	5,414	-
Other Outgo	407,550	347,422	285,588	358,478	354,033	246,662
Total Expenditures	8,521,312	9,663,412	8,755,714	8,701,776	8,831,244	9,095,597
Other Financing Sources/Uses	-	-	37,088	-	-	-
Net Increase/Decrease in Fund Balance	380,093	129,379	100,291	480,039	487,526	63,002
Beginning Fund Balance	997,433	1,377,526	1,506,905	1,607,196	1,607,196	2,094,722
Net Increase/Decrease in Fund Balance	380,093	129,379	100,291	480,039	487,526	63,002
Ending Fund Balance	1,377,526	1,506,905	1,607,196	2,087,235	2,094,722	2,157,724

NUTRITION SERVICES FUND #13

The Fontana Unified Food Services department recognizes the link between good nutrition and a child's ability to learn. The Food Services department is made up of dedicated food and nutrition professionals focused on providing affordable, nutritious and appealing meals to all students to bridge that link and support student health and wellness for a lifetime. The Cafeteria Special Revenue Fund is used to account for federal, state, and local resources to operate the food services program.

Fontana Unified School District is committed to ensuring that meals, foods and beverages sold or served to our students, either meet or exceed state and federal nutrition guidelines. Furthermore, the Food Services department will remain focused on providing opportunities and access to appropriate nutrition education and working with parents and students on improving our services.

**Fontana Unified School District
2020-21 Unaudited Actuals
Cafeteria Special Revenue Fund - 13**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	2021-22 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	22,353,292	23,297,468	26,292,874	52,023,119	48,656,203	43,301,245
State Revenue	1,391,492	1,905,781	1,536,917	2,103,876	2,171,524	2,080,960
Other Local Revenue	985,362	1,078,059	860,268	131,079	243,266	131,079
Total Revenue	24,730,145	26,281,307	28,690,059	54,258,074	51,070,993	45,513,284
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	8,327,196	8,423,713	9,211,242	9,486,318	8,025,629	8,905,448
Employee Benefits	4,175,813	4,883,296	4,673,408	4,921,718	4,429,361	5,295,629
Books & Supplies	10,514,845	10,931,888	13,467,425	33,820,148	23,623,382	27,129,129
Contracted Services	341,714	349,616	364,298	833,500	142,696	813,835
Capital Outlay	214,133	822,293	2,109,636	1,117,326	110,312	2,786,460
Other Outgo	1,144,945	943,138	913,359	787,621	1,568,372	582,783
Total Expenditures	24,718,646	26,353,945	30,739,368	50,966,631	37,899,751	45,513,284
Other Financing Sources/Uses	4,264	306,718	60,136	-	-	-
Net Increase/Decrease in Fund Balance	15,763	234,081	(1,989,173)	3,291,443	13,171,241	-
Beginning Fund Balance	9,908,923	9,924,686	10,158,767	8,169,594	8,169,594	21,340,835
Net Increase/Decrease in Fund Balance	15,763	234,081	(1,989,173)	3,291,443	13,171,241	-
Ending Fund Balance	9,924,686	10,158,767	8,169,594	11,461,037	21,340,835	21,340,835

DEFERRED MAINTENANCE FUND #14

The Deferred Maintenance Fund was established to conform to Education Code Section 17582. The guidelines and funding were created by the State Legislature to assist school districts with the tremendous financial burden of maintaining school facilities. The funding model was built on the concept that the State would provide an amount based on a formula that utilizes statewide data. The State funding would then be contingent on the District providing matching funds.

In 2008-09, in response to the State fiscal crisis, the State determined that the local match was no longer required under categorical flexibility provisions. The Deferred Maintenance Fund is now permanently under the Local Control Funding Formula (LCFF) and there is no longer a Deferred Maintenance Program entitlement or a required matching contribution.

Moneys in this fund may be expended only for the following purposes:

- Major repair or replacement of plumbing, heating, air-conditioning, electrical, roofing, and floor systems
- Exterior and interior painting of school buildings, including a facility that a county office of education is authorized to use pursuant to Education Code sections 17280–17317
- The inspection, sampling, and analysis of building materials to determine the presence of asbestos-containing materials
- The encapsulation or removal of materials containing asbestos
- The inspection, identification, sampling, and analysis of building materials to determine the presence of materials containing lead

**Fontana Unified School District
2020-21 Unaudited Actuals
Deferred Maintenance Fund - 14**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	2021-22 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	8,672	1,283	2	-	-	-
Total Revenue	8,672	1,283	2	-	-	-
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	378,341	8,511	2	1	1	-
Capital Outlay	441,411	1,929	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	819,751	10,440	2	1	1	-
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	(811,079)	(9,157)	-	(1)	(1)	-
Beginning Fund Balance	820,237	9,158	1	1	1	(0)
Net Increase/Decrease in Fund Balance	(811,079)	(9,157)	-	(1)	(1)	-
Ending Fund Balance	9,158	1	1	(0)	(0)	(0)

SPECIAL NON-CAPITAL RESERVE FUND # 17

This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay. Amounts from this special reserve funds must first be transferred into the general fund or other appropriate fund before expenditures may be made.

Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund; it functions effectively as an extension of the general fund. For presentation in the audited financial statements, this fund may either be combined with the general fund or be reported separately and the departure from GAAP explained.

**Fontana Unified School District
2020-21 Unaudited Actuals
Spec Res Other Than Cap Outlay Fund -17**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	2021-22 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	148,855	237,037	200,000	150,000	233,618	100,000
Total Revenue	148,855	237,037	200,000	150,000	233,618	100,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	148,855	237,037	200,000	150,000	233,618	100,000
Beginning Fund Balance	11,925,982	12,074,837	12,311,874	12,511,874	12,511,874	12,745,492
Net Increase/Decrease in Fund Balance	148,855	237,037	200,000	150,000	233,618	100,000
Ending Fund Balance	12,074,837	12,311,874	12,511,874	12,661,874	12,745,492	12,845,492

BUILDING FUND #21

The Building Fund exists primarily to account separately for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued. On June 6, 2006, the District voters authorized \$275 million in General Obligation to acquire, construct, renovate, and equip certain school facilities. The Bonds are general obligations of the District, and the County is empowered and obligated to levy ad valorem taxes upon all property within the District subject to taxation for the payment of interest and principal of the Bonds when due.

In addition to the annual audit, the projects and expenditures in this fund had additional oversight from a committee, which had two primary responsibilities: informing the public on the expenditures of the Bond proceeds and reviewing expenditure reports to ensure that Bond proceeds were expended only for the purposes set forth in Measure "C". The Measure "C" funds were fully expended in the 2012-13 fiscal year with the completion of projects.

**Fontana Unified School District
2020-21 Unaudited Actuals
Building Fund -21**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	2021-22 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	-	-	-	160,904	949,135	300,000
Total Revenue	-	-	-	160,904	949,135	300,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Capital Outlay	-	-	-	41,000	897,115	21,000
Other Outgo	-	-	-	553,000	284,474	3,800,000
Total Expenditures	-	-	-	594,000	1,181,589	3,821,000
Other Financing Sources/Uses	-	-	-	67,030,000	67,903,615	-
Net Increase/Decrease in Fund Balance	-	-	-	66,596,904	67,671,161	(3,521,000)
Beginning Fund Balance	-	-	-	-	-	67,671,161
Net Increase/Decrease in Fund Balance	-	-	-	66,596,904	67,671,161	(3,521,000)
Ending Fund Balance	-	-	-	66,596,904	67,671,161	64,150,161

CAPITAL FACILITIES FUND #25

Education Code Section 17620 authorizes the governing board of a school district to levy a fee established by the State for development within its borders. The Capital Facilities Fund is used to record developer fee income. Developer Fee income must be used for the rental or purchase of modular classrooms, the purchase of property, and/or for other major classroom facility needs as approved by the Board of Education. Government Code Section 66001 and 66006 require the District to provide an annual report to the public regarding the fee collection and usage.

In order to help finance the construction or reconstruction of school facilities needed to accommodate students coming from new development, the FUSD Governing Board may establish, levy and collect developer fees on residential, commercial and industrial construction within the district boundaries, subject to restrictions specified by law and administrative regulation. (Board Policy 7211)

After payment of developer fees, individuals are issued a "Certificate of Compliance" to be submitted to the City (or County for unincorporated areas). The Certificate of Compliance is required before a building permit can be issued.

Fontana Unified School District
2020-21 Unaudited Actuals
Capital Facilities Fund -25

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	2021-22 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	3,126,345	6,258,502	6,842,206	9,888,262	13,247,052	2,800,000
Total Revenue	3,126,345	6,258,502	6,842,206	9,888,262	13,247,052	2,800,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	16,591	-	23,382	-	-	-
Contracted Services	497,393	482,591	1,257,691	1,998,953	1,042,993	1,000,243
Capital Outlay	26,926	44,694	770,500	81,000	360,624	50,000
Other Outgo	-	-	-	-	-	-
Total Expenditures	540,910	527,285	2,051,573	2,079,953	1,403,617	1,050,243
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	2,585,435	5,731,217	4,790,633	7,808,309	11,843,435	1,749,757
Beginning Fund Balance	18,033,089	20,618,524	26,349,741	31,140,374	31,140,374	42,983,809
Net Increase/Decrease in Fund Balance	2,585,435	5,731,217	4,790,633	7,808,309	11,843,435	1,749,757
Ending Fund Balance	20,618,524	26,349,741	31,140,374	38,948,683	42,983,809	44,733,566

COUNTY SCHOOL FACILITIES FUND #35

The Capital Projects Fund – County Schools Facilities Fund was established to receive allocations from the State Building Program. The revenues that are recorded in this fund are for modernization projects, new construction projects, and the Overcrowded Relief Grants (ORG) which is also known as the Portable Classroom Replacement Program.

The fund is used for projects that meet a complex series of requirements. The project applications and various support documents must be approved by the California Department of Education (CDE), Office of Public School Construction (OPSC), Division of State Architect (DSA), and the State Allocation Board (SAB). The funding always requires matching dollars from the District to go towards the cost of the project.

**Fontana Unified School District
2020-21 Unaudited Actuals
County School Facilities Fund -35**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	2021-22 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	121,970	-	-	-
Other Local Revenue	69,798	52,251	52,603	39,023	52,453	17,261
Total Revenue	69,798	52,251	174,573	39,023	52,453	17,261
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Capital Outlay	-	-	-	108,739	-	-
Other Outgo	7,856,672	-	19,900	-	107,920	400
Total Expenditures	7,856,672	-	19,900	108,739	107,920	400
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	(7,786,874)	52,251	154,673	(69,716)	(55,467)	16,861
Beginning Fund Balance	10,448,577	2,661,703	2,713,954	2,868,627	2,868,627	2,813,159
Net Increase/Decrease in Fund Balance	(7,786,874)	52,251	154,673	(69,716)	(55,467)	16,861
Ending Fund Balance	2,661,703	2,713,954	2,868,627	2,798,911	2,813,159	2,830,020

SPECIAL RESERVE FOR CAPITAL PROJECTS FUND #40

The District maintains a capital outlay fund, which is used to account for funds that have been designated for capital expenditures, which could be construction projects and/or major equipment purchases.

On April 1, 2005, the District entered into a site lease agreement with the California School Boards Association Finance Corporation. The purpose of the agreement is to provide financing for the cost of purchasing equipment and certain improvements to property. The financing for the improvements is provided by the issuance of Qualified Zone Academy Bond (QZABs), pursuant to Section 1397E of the Internal Revenue Code. The QZAB annual repayment is approx. \$300,000 per year.

The primary revenue sources in this fund are interest earnings and transfers related to Redevelopment Agency Funds (RDA) that are restricted to capital building items. These revenues and related transfers will be budgeted as they are received.

Fontana Unified School District
2020-21 Unaudited Actuals
Speical Reserve Capital Project Fund -40

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	2021-22 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	4,011,503	697,531	461,530	3,316,735	6,467,423	170,000
Total Revenue	4,011,503	697,531	461,530	3,316,735	6,467,423	170,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	181,351	138,263	30,000	179,852	65,663	93,459
Contracted Services	14,533	1,269,207	409,872	1,075,109	349,442	650,325
Capital Outlay	2,145,436	5,058,476	5,056,628	11,104,105	6,336,394	5,381,106
Other Outgo	247,628	3,750,264	247,628	247,628	247,614	-
Total Expenditures	2,588,947	10,216,210	5,744,128	12,606,694	6,999,114	6,124,890
Other Financing Sources/Uses	11,086,314	8,413,190	5,177,803	-	-	-
Net Increase/Decrease in Fund Balance	<u>12,508,871</u>	<u>(1,105,489)</u>	<u>(104,795)</u>	<u>(9,289,959)</u>	<u>(531,691)</u>	<u>(5,954,890)</u>
Beginning Fund Balance	15,585,274	28,094,145	26,988,656	26,883,861	26,883,861	26,352,171
Net Increase/Decrease in Fund Balance	12,508,871	(1,105,489)	(104,795)	(9,289,959)	(531,691)	(5,954,890)
Ending Fund Balance	<u>28,094,145</u>	<u>26,988,656</u>	<u>26,883,861</u>	<u>17,593,902</u>	<u>26,352,171</u>	<u>20,397,281</u>

COMMUNITY FACILITY DISTRICT FOR COP DEBT FUND #49

The Special Reserve Fund for Capital Outlay Projects is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the District under Generally Accepted Accounting Principles (GAAP). The Mello-Roos Community Facilities Act of 1982 allows any county, city, special district, school district, or joint powers authority to establish, upon approval of two-thirds of the voters in the district, a "Community Facilities District" (CFD) for the purposes of selling tax-exempt bonds to finance public improvements and services. Mello-Roos tax receipts collected by the LEA are recorded as revenue. Mello-Roos proceeds collected by another agency's community facility district, of which the District is only a beneficiary, should be reported as Transfer from Other.

On April 25, 2007, the District issued \$49,910,000 in certificates of participation through the Fontana Unified School District Public Financing Authority for the purpose of providing funds for the construction and improvement of certain school facilities. Payments are financed through the CFD resources.

On June 8, 2016, the District issued \$27,945,000 in Certificates of Participation. The certificates bear fixed interest rates ranging between 3.0% and 5.0% with annual maturities from September 1, 2016 through September 1, 2035. The net proceeds were used to prepay a portion of the District's outstanding 2007 Certificates of Participation. As a result, the refunded certificates are considered defeased, and the related liability for the bonds have been removed from the District's liabilities. The refunding decreased the District's total debt service payments by \$14,344,094 and resulted in an economic gain of \$11,756,188.

Fontana Unified School District
2020-21 Unaudited Actuals
Cash For Component Units Fund -49

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	2021-22 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	6,003,721	6,443,398	12,125,000	65,000	6,779,283	75,000
Total Revenue	6,003,721	6,443,398	12,125,000	65,000	6,779,283	75,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	25,955	33,990	46,746	46,746	2,911	-
Contracted Services	40,299	25,143	51,800	551,800	1,778	100,000
Capital Outlay	1,266,020	51,719	8,366	478,366	-	500,000
Other Outgo	4,014,391	2,433,895	2,450,450	2,462,325	2,462,325	2,474,825
Total Expenditures	5,346,665	2,544,747	2,557,362	3,539,237	2,467,014	3,074,825
Other Financing Sources/Uses	103,474	-	22,412	-	-	-
Net Increase/Decrease in Fund Balance	760,530	3,898,650	9,590,050	(3,474,237)	4,312,269	(2,999,825)
Beginning Fund Balance	27,723,467	28,483,997	32,382,647	41,972,697	41,972,697	46,284,967
Net Increase/Decrease in Fund Balance	760,530	3,898,650	9,590,050	(3,474,237)	4,312,269	(2,999,825)
Ending Fund Balance	28,483,997	32,382,647	41,972,697	38,498,460	46,284,967	43,285,142

BOND INTEREST AND REDEMPTION FUND #51

The Bond Interest and Redemption Fund is administered by San Bernardino County. This fund was established to record the monies collected through property taxes and utilized to repay the \$75 million general obligation bond that was approved by voters in 1990 and the \$275 million approved by voters in 2006.

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

Expenditures in this fund are limited to bond interest, redemption, and related cost. Any money remaining in this fund after the payment of all bonds and coupons payable from the fund, or any money in excess of an amount sufficient to pay all unpaid bonds and coupons payable from the fund, shall be transferred to the general fund upon order of the county auditor.

**Fontana Unified School District
2020-21 Unaudited Actuals
Bond Interest & Redemption Fund -51**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	2021-22 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	129,281	101,969	129,343	183,542	74,673	183,542
Other Local Revenue	<u>18,009,143</u>	<u>17,133,497</u>	<u>14,683,550</u>	<u>27,889,036</u>	<u>13,406,383</u>	<u>27,889,036</u>
Total Revenue	<u>18,138,423</u>	<u>17,235,466</u>	<u>14,812,893</u>	<u>28,072,578</u>	<u>13,481,056</u>	<u>28,072,578</u>
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	<u>18,966,635</u>	<u>14,404,264</u>	<u>17,366,056</u>	<u>11,851,284</u>	<u>11,850,757</u>	<u>11,851,284</u>
Total Expenditures	<u>18,966,635</u>	<u>14,404,264</u>	<u>17,366,056</u>	<u>11,851,284</u>	<u>11,850,757</u>	<u>11,851,284</u>
Other Financing Sources/Uses	-	-	-	2,666,265	2,688,720	2,666,265
Net Increase/Decrease in Fund Balance	<u>(828,211)</u>	<u>2,831,202</u>	<u>(2,553,163)</u>	<u>18,887,559</u>	<u>4,319,019</u>	<u>18,887,559</u>
Beginning Fund Balance	18,229,005	17,400,794	20,231,996	17,678,833	17,678,833	21,997,852
Net Increase/Decrease in Fund Balance	(828,211)	2,831,202	(2,553,163)	18,887,559	4,319,019	18,887,559
Ending Fund Balance	<u>17,400,794</u>	<u>20,231,996</u>	<u>17,678,833</u>	<u>36,566,393</u>	<u>21,997,852</u>	<u>40,885,411</u>

SELF INSURANCE – WORKERS COMPENSATION FUND #67

In 1990, the District made a determination that it would be more cost effective to run the workers' compensation program through a Self-Insurance Fund. The sole function of the fund is to account for costs related to the workers' compensation program. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of a district.

Principal revenues in this fund are interest, in-district premiums and contributions, interagency revenues, and other local revenues. Expense transactions in the Self-Insurance Fund shall be recorded for the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

Fontana Unified School District 2020-21 Unaudited Actuals Self-Insurance Fund - 67						
	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	2021-22 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	3,437,133	3,713,268	3,624,868	3,827,968	3,754,232	3,650,527
Total Revenue	3,437,133	3,713,268	3,624,868	3,827,968	3,754,232	3,650,527
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	234,939	230,435	237,868	244,960	244,959	245,972
Employee Benefits	90,358	95,989	105,559	109,418	109,415	115,992
Books & Supplies	6,170	6,324	15,099	300	328	12,132
Contracted Services	1,836,207	2,388,555	2,936,468	2,284,431	1,828,595	3,072,167
Payments for IBNR and Claims	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	2,167,673	2,721,302	3,294,994	2,639,109	2,183,297	3,446,263
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	1,269,460	991,966	329,874	1,188,859	1,570,935	204,264
Beginning Fund Balance	4,459,147	5,728,607	6,720,573	7,050,447	7,050,447	8,621,382
Net Increase/Decrease in Fund Balance	1,269,460	991,966	329,874	1,188,859	1,570,935	204,264
Ending Fund Balance	5,728,607	6,720,573	7,050,447	8,239,306	8,621,382	8,825,646

RETIREE BENEFIT FUND #71

On June 27, 2007, the Board of Education approved the District joining Keenan & Associate's Futuris Public Entity Investment Trust as the District's irrevocable trust for post-retirement benefits. The implementation of this trust was in response to the Governmental Accounting Standards Board (GASB) Statement 45, which required the District to account for its post-retirement benefits on its annual financial statements. Irrevocable contributions from the District to this trust are accounted for in the Retiree Benefit Fund 71.

This trust and its funds are not reported through the County Treasurer's Office. It is a separate process and a committee was established to provide oversight of the funds. The official title of the committee is, the Retirement Board of Authority (RBOA).

On August 29, 2018, the Board of Education approved the District joining PARS Pension Stabilization Trust as the District's irrevocable trust for pension obligation benefits. Irrevocable contributions from the District to this trust are accounted for in the Pension Trust Fund, Fund 72 but all financial activity rolls up into Retiree Benefit Fund 71, along with the post-retirement benefit trust financial results.

This trust and its funds are also not reported through the County Treasurer's Office. It is a separate process and a committee was established to provide oversight of the funds. The official title of the committee is, the Pension Rate Stabilization Program Committee (PRSPC).

**Fontana Unified School District
2020-21 Unaudited Actuals
Retiree Benefit Fund -71**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	2021-22 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	10,104,099	10,628,709	8,211,453	7,807,705	16,789,534	7,838,580
Total Revenue	10,104,099	10,628,709	8,211,453	7,807,705	16,789,534	7,838,580
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	187,337	260,727	350,000	350,000	387,811	350,000
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	187,337	260,727	350,000	350,000	387,811	350,000
Other Financing Sources/Uses	-	13,500,000	-	-	-	-
Net Increase/Decrease in Fund Balance	9,916,762	23,867,982	7,861,453	7,457,705	16,401,722	7,488,580
Beginning Fund Balance	33,216,047	43,132,809	67,000,791	74,862,244	82,319,949	98,721,671
Net Increase/Decrease in Fund Balance	9,916,762	23,867,982	7,861,453	7,457,705	16,401,722	7,488,580
Ending Fund Balance	43,132,809	67,000,791	74,862,244	82,319,949	98,721,671	106,210,251

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	400,438,314.78	0.00	400,438,314.78	419,687,553.00	0.00	419,687,553.00	4.8%
2) Federal Revenue		8100-8299	0.00	125,651,499.92	125,651,499.92	0.00	130,882,104.00	130,882,104.00	4.2%
3) Other State Revenue		8300-8599	10,261,750.10	75,476,351.07	85,738,101.17	6,715,153.00	69,232,737.00	75,947,890.00	-11.4%
4) Other Local Revenue		8600-8799	7,271,999.86	1,068,351.38	8,340,351.24	2,140,845.00	750,000.00	2,890,845.00	-65.3%
5) TOTAL, REVENUES			417,972,064.74	202,196,202.37	620,168,267.11	428,543,551.00	200,864,841.00	629,408,392.00	1.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	163,877,988.27	60,968,228.71	224,846,216.98	162,478,056.00	67,987,338.00	230,465,394.00	2.5%
2) Classified Salaries		2000-2999	48,402,953.17	24,146,924.11	72,549,877.28	51,544,871.00	24,571,345.00	76,116,216.00	4.9%
3) Employee Benefits		3000-3999	104,084,757.10	49,460,550.60	153,545,307.70	106,032,432.00	63,001,920.00	169,034,352.00	10.1%
4) Books and Supplies		4000-4999	6,975,520.54	23,702,751.03	30,678,271.57	12,506,717.00	36,726,626.00	49,233,343.00	60.5%
5) Services and Other Operating Expenditures		5000-5999	3,641,202.94	50,209,579.15	53,850,782.09	28,439,733.00	47,424,664.00	75,864,397.00	40.9%
6) Capital Outlay		6000-6999	4,411,954.92	7,879,136.22	12,291,091.14	1,040,292.00	6,958,116.00	7,998,408.00	-34.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	103,478.00	0.00	103,478.00	103,611.00	0.00	103,611.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,104,298.80)	3,233,406.42	(1,870,892.38)	(3,114,139.00)	2,243,024.00	(871,115.00)	-53.4%
9) TOTAL, EXPENDITURES			326,393,556.14	219,600,576.24	545,994,132.38	359,031,573.00	248,913,033.00	607,944,606.00	11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			91,578,508.60	(17,404,373.87)	74,174,134.73	69,511,978.00	(48,048,192.00)	21,463,786.00	-71.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	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	(47,215,667.33)	47,215,667.33	0.00	(52,495,480.00)	52,495,480.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(47,215,667.33)	47,215,667.33	0.00	(52,495,480.00)	52,495,480.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			44,362,841.27	29,811,293.46	74,174,134.73	17,016,498.00	4,447,288.00	21,463,786.00	-71.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	146,033,273.00	(883,419.28)	145,149,853.72	190,396,114.27	28,927,874.18	219,323,988.45	51.1%
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)			146,033,273.00	(883,419.28)	145,149,853.72	190,396,114.27	28,927,874.18	219,323,988.45	51.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			146,033,273.00	(883,419.28)	145,149,853.72	190,396,114.27	28,927,874.18	219,323,988.45	51.1%
2) Ending Balance, June 30 (E + F1e)			190,396,114.27	28,927,874.18	219,323,988.45	207,412,612.27	33,375,162.18	240,787,774.45	9.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	116,789.67	0.00	116,789.67	116,789.67	0.00	116,789.67	0.0%
Prepaid Items		9713	1,177,698.44	0.00	1,177,698.44	1,177,698.44	0.00	1,177,698.44	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	28,927,874.18	28,927,874.18	0.00	42,741,787.31	42,741,787.31	47.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	148,149,660.00	0.00	148,149,660.00	148,149,660.00	0.00	148,149,660.00	0.0%
d) Assigned									
Other Assignments		9780	3,900,528.00	0.00	3,900,528.00	0.00	0.00	0.00	-100.0%
School Site Carryover & Donations	0000	9780	1,611,258.00		1,611,258.00				
Supplemental & Concen. Carryover	0000	9780	784,327.00		784,327.00				
FMV of Cash	0000	9780	1,504,943.00		1,504,943.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	21,839,765.00	0.00	21,839,765.00	24,449,018.00	0.00	24,449,018.00	11.9%
Unassigned/Unappropriated Amount		9790	15,111,673.16	0.00	15,111,673.16	33,419,446.16	(9,366,625.13)	24,052,821.03	59.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	201,181,256.50	17,002,819.38	218,184,075.88				
1) Fair Value Adjustment to Cash in County Treasury		9111	1,504,943.00	0.00	1,504,943.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	100,000.00	0.00	100,000.00				
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	68,680,835.16	65,845,546.81	134,526,381.97				
4) Due from Grantor Government		9290	0.00	2,008,867.38	2,008,867.38				
5) Due from Other Funds		9310	5,529,688.19	0.00	5,529,688.19				
6) Stores		9320	116,789.67	0.00	116,789.67				
7) Prepaid Expenditures		9330	1,177,698.44	0.00	1,177,698.44				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			278,291,210.96	84,857,233.57	363,148,444.53				
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	81,597,270.08	42,675,797.55	124,273,067.63				
2) Due to Grantor Governments		9590	2,889,825.00	646.85	2,890,471.85				
3) Due to Other Funds		9610	3,395,001.61	2,744,375.20	6,139,376.81				
4) Current Loans		9640	13,000.00	0.00	13,000.00				
5) Unearned Revenue		9650	0.00	10,508,539.79	10,508,539.79				
6) TOTAL, LIABILITIES			87,895,096.69	55,929,359.39	143,824,456.08				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			190,396,114.27	28,927,874.18	219,323,988.45				

			2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	225,933,418.00	0.00	225,933,418.00	331,012,786.00	0.00	331,012,786.00	46.5%
Education Protection Account State Aid - Current Year		8012	128,550,135.00	0.00	128,550,135.00	69,148,280.00	0.00	69,148,280.00	-46.2%
State Aid - Prior Years		8019	(171,268.00)	0.00	(171,268.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	168,314.77	0.00	168,314.77	156,368.00	0.00	156,368.00	-7.1%
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	19,613,995.97	0.00	19,613,995.97	19,588,327.00	0.00	19,588,327.00	-0.1%
Unsecured Roll Taxes		8042	887,306.19	0.00	887,306.19	637,392.00	0.00	637,392.00	-28.2%
Prior Years' Taxes		8043	306,199.09	0.00	306,199.09	28,611.00	0.00	28,611.00	-90.7%
Supplemental Taxes		8044	1,100,567.33	0.00	1,100,567.33	1,074,975.00	0.00	1,074,975.00	-2.3%
Education Revenue Augmentation Fund (ERAF)		8045	(5,186,988.48)	0.00	(5,186,988.48)	(5,186,988.00)	0.00	(5,186,988.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	29,189,945.31	0.00	29,189,945.31	3,228,957.00	0.00	3,228,957.00	-88.9%
Penalties and Interest from Delinquent Taxes		8048	47,889.60	0.00	47,889.60	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			400,439,514.78	0.00	400,439,514.78	419,688,708.00	0.00	419,688,708.00	4.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,200.00)	0.00	(1,200.00)	(1,155.00)	0.00	(1,155.00)	-3.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			400,438,314.78	0.00	400,438,314.78	419,687,553.00	0.00	419,687,553.00	4.8%
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	6,681,784.00	6,681,784.00	0.00	6,681,784.00	6,681,784.00	0.0%
Special Education Discretionary Grants		8182	0.00	713,173.58	713,173.58	0.00	716,780.00	716,780.00	0.5%
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		12,871,228.48	12,871,228.48		12,647,993.00	12,647,993.00	-1.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,426,023.80	1,426,023.80		1,395,963.00	1,395,963.00	-2.1%
Title III, Part A, Immigrant Student Program	4201	8290		8,454.22	8,454.22		67,886.00	67,886.00	703.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		725,072.46	725,072.46		1,100,414.00	1,100,414.00	51.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		1,501,270.26	1,501,270.26		1,014,707.00	1,014,707.00	-32.4%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		1,501,270.26	1,501,270.26		1,014,707.00	1,014,707.00	-32.4%
Career and Technical Education	3500-3599	8290		320,718.60	320,718.60		327,226.00	327,226.00	2.0%
All Other Federal Revenue	All Other	8290	0.00	101,403,774.52	101,403,774.52	0.00	106,929,351.00	106,929,351.00	5.4%
TOTAL, FEDERAL REVENUE			0.00	125,651,499.92	125,651,499.92	0.00	130,882,104.00	130,882,104.00	4.2%
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		23,838,183.00	23,838,183.00		24,020,002.00	24,020,002.00	0.8%
Prior Years	6500	8319		(1,447.00)	(1,447.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,452,040.00	0.00	1,452,040.00	1,473,768.00	0.00	1,473,768.00	1.5%
Lottery - Unrestricted and Instructional Materials		8560	5,996,991.10	2,591,273.99	8,588,265.09	5,241,385.00	1,712,186.00	6,953,571.00	-19.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		4,406,768.00	4,406,768.00		4,779,907.00	4,779,907.00	8.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		976,921.00	976,921.00		1,084,166.00	1,084,166.00	11.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		60,666.00	60,666.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,812,719.00	43,603,986.08	46,416,705.08	0.00	37,636,476.00	37,636,476.00	-18.9%
TOTAL, OTHER STATE REVENUE			10,261,750.10	75,476,351.07	85,738,101.17	6,715,153.00	69,232,737.00	75,947,890.00	-11.4%

			2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	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	52,837.38	0.00	52,837.38	0.00	0.00	0.00	-100.0%
Interest		8660	2,075,684.03	0.00	2,075,684.03	1,500,000.00	0.00	1,500,000.00	-27.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,504,943.00	0.00	1,504,943.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	54,191.49	0.00	54,191.49	16,000.00	0.00	16,000.00	-70.5%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,584,343.96	1,068,351.38	4,652,695.34	624,845.00	750,000.00	1,374,845.00	-70.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,271,999.86	1,068,351.38	8,340,351.24	2,140,845.00	750,000.00	2,890,845.00	-65.3%
TOTAL, REVENUES			417,972,064.74	202,196,202.37	620,168,267.11	428,543,551.00	200,864,841.00	629,408,392.00	1.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	129,310,098.83	47,337,717.10	176,647,815.93	127,127,712.00	56,476,507.00	183,604,219.00	3.9%
Certificated Pupil Support Salaries		1200	8,237,941.56	3,351,127.98	11,589,069.54	8,366,867.00	3,085,130.00	11,451,997.00	-1.2%
Certificated Supervisors' and Administrators' Salaries		1300	16,134,385.69	4,028,104.99	20,162,490.68	16,522,582.00	2,466,431.00	18,989,013.00	-5.8%
Other Certificated Salaries		1900	10,195,562.19	6,251,278.64	16,446,840.83	10,460,895.00	5,959,270.00	16,420,165.00	-0.2%
TOTAL, CERTIFICATED SALARIES			163,877,988.27	60,968,228.71	224,846,216.98	162,478,056.00	67,987,338.00	230,465,394.00	2.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,789,203.99	8,781,680.48	11,570,884.47	3,638,005.00	9,736,853.00	13,374,858.00	15.6%
Classified Support Salaries		2200	20,839,366.06	6,496,438.79	27,335,804.85	21,368,491.00	6,774,074.00	28,142,565.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	3,353,884.83	1,598,324.68	4,952,209.51	3,498,366.00	992,605.00	4,490,971.00	-9.3%
Clerical, Technical and Office Salaries		2400	16,541,480.60	6,214,559.49	22,756,040.09	17,673,891.00	6,658,694.00	24,332,585.00	6.9%
Other Classified Salaries		2900	4,879,017.69	1,055,920.67	5,934,938.36	5,366,118.00	409,119.00	5,775,237.00	-2.7%
TOTAL, CLASSIFIED SALARIES			48,402,953.17	24,146,924.11	72,549,877.28	51,544,871.00	24,571,345.00	76,116,216.00	4.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	25,902,520.38	29,694,109.65	55,596,630.03	25,431,071.00	33,605,987.00	59,037,058.00	6.2%
PERS		3201-3202	9,753,689.45	4,795,842.56	14,549,532.01	11,550,801.00	5,603,303.00	17,154,104.00	17.9%
OASDI/Medicare/Alternative		3301-3302	5,968,647.55	2,730,121.31	8,698,768.86	6,324,530.00	2,881,529.00	9,206,059.00	5.8%
Health and Welfare Benefits		3401-3402	43,401,275.18	11,167,683.95	54,568,959.13	43,678,291.00	14,007,253.00	57,685,544.00	5.7%
Unemployment Insurance		3501-3502	140,716.65	51,729.04	192,445.69	106,506.00	5,046,379.00	5,152,885.00	2577.6%
Workers' Compensation		3601-3602	2,547,436.29	1,021,064.09	3,568,500.38	2,555,761.00	1,857,469.00	4,413,230.00	23.7%
OPEB, Allocated		3701-3702	16,255,471.60	0.00	16,255,471.60	16,255,472.00	0.00	16,255,472.00	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	115,000.00	0.00	115,000.00	130,000.00	0.00	130,000.00	13.0%
TOTAL, EMPLOYEE BENEFITS			104,084,757.10	49,460,550.60	153,545,307.70	106,032,432.00	63,001,920.00	169,034,352.00	10.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	23,858.28	2,031,222.15	2,055,080.43	2,621,910.00	3,023,159.00	5,645,069.00	174.7%
Books and Other Reference Materials		4200	421,762.38	1,593,918.24	2,015,680.62	562,341.00	1,082,324.00	1,644,665.00	-18.4%
Materials and Supplies		4300	4,609,568.00	11,446,614.52	16,056,182.52	7,092,802.00	23,318,979.00	30,411,781.00	89.4%
Noncapitalized Equipment		4400	1,920,331.88	8,630,996.12	10,551,328.00	2,229,664.00	9,302,164.00	11,531,828.00	9.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,975,520.54	23,702,751.03	30,678,271.57	12,506,717.00	36,726,626.00	49,233,343.00	60.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	82,500.00	9,677,891.44	9,760,391.44	82,500.00	10,753,045.00	10,835,545.00	11.0%
Travel and Conferences		5200	182,490.31	139,716.55	322,206.86	915,888.00	1,351,942.00	2,267,830.00	603.8%
Dues and Memberships		5300	82,293.58	5,934.00	88,227.58	178,615.00	22,050.00	200,665.00	127.4%
Insurance		5400 - 5450	2,407,098.36	0.00	2,407,098.36	3,931,486.00	0.00	3,931,486.00	63.3%
Operations and Housekeeping Services		5500	9,015,030.67	139,009.10	9,154,039.77	10,687,750.00	150,000.00	10,837,750.00	18.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,943,625.50	2,650,150.39	4,593,775.89	2,253,678.00	16,945,904.00	19,199,582.00	317.9%
Transfers of Direct Costs		5710	(20,752,829.11)	20,752,829.11	0.00	(4,091,133.00)	4,091,133.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(807,175.68)	252,717.90	(554,457.78)	(280,300.00)	0.00	(280,300.00)	-49.4%
Professional/Consulting Services and Operating Expenditures		5800	10,824,359.73	14,324,782.53	25,149,142.26	14,042,235.00	6,514,004.00	20,556,239.00	-18.3%
Communications		5900	663,809.58	2,266,548.13	2,930,357.71	719,014.00	7,596,586.00	8,315,600.00	183.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,641,202.94	50,209,579.15	53,850,782.09	28,439,733.00	47,424,664.00	75,864,397.00	40.9%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	62,866.00	60,774.34	123,640.34	72,419.00	61,000.00	133,419.00	7.9%
Buildings and Improvements of Buildings		6200	550,596.23	4,596,308.61	5,146,904.84	0.00	5,071,439.00	5,071,439.00	-1.5%
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	3,798,492.69	3,222,053.27	7,020,545.96	953,140.00	1,666,889.00	2,620,029.00	-62.7%
Equipment Replacement		6500	0.00	0.00	0.00	14,733.00	158,788.00	173,521.00	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,411,954.92	7,879,136.22	12,291,091.14	1,040,292.00	6,958,116.00	7,998,408.00	-34.9%
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	103,478.00	0.00	103,478.00	103,611.00	0.00	103,611.00	0.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			103,478.00	0.00	103,478.00	103,611.00	0.00	103,611.00	0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,233,406.42)	3,233,406.42	0.00	(2,243,024.00)	2,243,024.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,870,892.38)	0.00	(1,870,892.38)	(871,115.00)	0.00	(871,115.00)	-53.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,104,298.80)	3,233,406.42	(1,870,892.38)	(3,114,139.00)	2,243,024.00	(871,115.00)	-53.4%
TOTAL EXPENDITURES			326,393,556.14	219,600,576.24	545,994,132.38	359,031,573.00	248,913,033.00	607,944,606.00	11.3%

			2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	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%
(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	(47,215,667.33)	47,215,667.33	0.00	(52,495,480.00)	52,495,480.00	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			(47,215,667.33)	47,215,667.33	0.00	(52,495,480.00)	52,495,480.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(47,215,667.33)	47,215,667.33	0.00	(52,495,480.00)	52,495,480.00	0.00	0.0%

			2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	400,438,314.78	0.00	400,438,314.78	419,687,553.00	0.00	419,687,553.00	4.8%
2) Federal Revenue		8100-8299	0.00	125,651,499.92	125,651,499.92	0.00	130,882,104.00	130,882,104.00	4.2%
3) Other State Revenue		8300-8599	10,261,750.10	75,476,351.07	85,738,101.17	6,715,153.00	69,232,737.00	75,947,890.00	-11.4%
4) Other Local Revenue		8600-8799	7,271,999.86	1,068,351.38	8,340,351.24	2,140,845.00	750,000.00	2,890,845.00	-65.3%
5) TOTAL, REVENUES			417,972,064.74	202,196,202.37	620,168,267.11	428,543,551.00	200,864,841.00	629,408,392.00	1.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		187,364,537.14	133,703,130.58	321,067,667.72	209,771,305.00	161,435,805.00	371,207,110.00	15.6%
2) Instruction - Related Services	2000-2999		58,629,054.04	34,932,897.32	93,561,951.36	61,863,699.00	23,602,829.00	85,466,528.00	-8.7%
3) Pupil Services	3000-3999		28,405,697.03	9,961,464.72	38,367,161.75	26,823,689.00	24,547,594.00	51,371,283.00	33.9%
4) Ancillary Services	4000-4999		4,027.50	145,554.60	149,582.10	29,028.00	0.00	29,028.00	-80.6%
5) Community Services	5000-5999		1,487.30	0.00	1,487.30	5,500.00	0.00	5,500.00	269.8%
6) Enterprise	6000-6999		0.00	262.15	262.15	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		16,373,662.99	14,689,143.62	31,062,806.61	21,199,898.00	2,371,934.00	23,571,832.00	-24.1%
8) Plant Services	8000-8999		35,511,612.14	26,168,123.25	61,679,735.39	39,234,843.00	36,954,871.00	76,189,714.00	23.5%
9) Other Outgo	9000-9999	Except 7600-7699	103,478.00	0.00	103,478.00	103,611.00	0.00	103,611.00	0.1%
10) TOTAL, EXPENDITURES			326,393,556.14	219,600,576.24	545,994,132.38	359,031,573.00	248,913,033.00	607,944,606.00	11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			91,578,508.60	(17,404,373.87)	74,174,134.73	69,511,978.00	(48,048,192.00)	21,463,786.00	-71.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	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	(47,215,667.33)	47,215,667.33	0.00	(52,495,480.00)	52,495,480.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(47,215,667.33)	47,215,667.33	0.00	(52,495,480.00)	52,495,480.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			44,362,841.27	29,811,293.46	74,174,134.73	17,016,498.00	4,447,288.00	21,463,786.00	-71.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	146,033,273.00	(883,419.28)	145,149,853.72	190,396,114.27	28,927,874.18	219,323,988.45	51.1%
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)			146,033,273.00	(883,419.28)	145,149,853.72	190,396,114.27	28,927,874.18	219,323,988.45	51.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			146,033,273.00	(883,419.28)	145,149,853.72	190,396,114.27	28,927,874.18	219,323,988.45	51.1%
2) Ending Balance, June 30 (E + F1e)			190,396,114.27	28,927,874.18	219,323,988.45	207,412,612.27	33,375,162.18	240,787,774.45	9.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	116,789.67	0.00	116,789.67	116,789.67	0.00	116,789.67	0.0%
Prepaid Items		9713	1,177,698.44	0.00	1,177,698.44	1,177,698.44	0.00	1,177,698.44	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	28,927,874.18	28,927,874.18	0.00	42,741,787.31	42,741,787.31	47.8%
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	148,149,660.00	0.00	148,149,660.00	148,149,660.00	0.00	148,149,660.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,900,528.00	0.00	3,900,528.00	0.00	0.00	0.00	-100.0%
School Site Carryover & Donations	0000	9780	1,611,258.00		1,611,258.00				
Supplemental & Concen. Carryover	0000	9780	784,327.00		784,327.00				
FMV of Cash	0000	9780	1,504,943.00		1,504,943.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	21,839,765.00	0.00	21,839,765.00	24,449,018.00	0.00	24,449,018.00	11.9%
Unassigned/Unappropriated Amount		9790	15,111,673.16	0.00	15,111,673.16	33,419,446.16	(9,366,625.13)	24,052,821.03	59.2%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
3212	Elementary and Secondary School Relief II (ESSER II) Fund	0.00	26,062,778.00
6300	Lottery: Instructional Materials	4,016,487.24	2,728,673.24
6500	Special Education	605,483.52	605,483.52
6546	Mental Health-Related Services	33,209.32	33,209.32
7311	Classified School Employee Professional Development Block Grant	267,245.40	247,713.40
7425	Expanded Learning Opportunities (ELO) Grant	10,243,766.87	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	2,781,546.00	1,578.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	9,759,927.04	11,842,143.04
9010	Other Restricted Local	1,220,208.79	1,220,208.79
Total, Restricted Balance		28,927,874.18	42,741,787.31

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	681,255.00	464,933.00	-31.8%
3) Other State Revenue		8300-8599	222,120.00	85,732.00	-61.4%
4) Other Local Revenue		8600-8799	1,828,570.12	1,444,160.00	-21.0%
5) TOTAL, REVENUES			2,731,945.12	1,994,825.00	-27.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	686,131.67	704,522.00	2.7%
2) Classified Salaries		2000-2999	373,134.16	485,572.00	30.1%
3) Employee Benefits		3000-3999	457,350.71	461,865.00	1.0%
4) Books and Supplies		4000-4999	460,372.29	230,589.00	-49.9%
5) Services and Other Operating Expenditures		5000-5999	490,540.05	70,607.00	-85.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	74,577.34	41,670.00	-44.1%
9) TOTAL, EXPENDITURES			2,542,106.22	1,994,825.00	-21.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			189,838.90	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			189,838.90	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	637,949.59	827,788.49	29.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			637,949.59	827,788.49	29.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			637,949.59	827,788.49	29.8%
2) Ending Balance, June 30 (E + F1e)			827,788.49	827,788.49	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	821,305.59	821,305.59	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	6,482.90	6,482.90	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	938,848.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	6,476.00		
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	708,256.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,653,581.02		
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	220,140.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	605,652.22		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			825,792.53		
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)			827,788.49		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	681,255.00	464,933.00	-31.8%
TOTAL, FEDERAL REVENUE			681,255.00	464,933.00	-31.8%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	222,120.00	85,732.00	-61.4%
TOTAL, OTHER STATE REVENUE			222,120.00	85,732.00	-61.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,348.32	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,476.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	11,438.90	37,160.00	224.9%
Interagency Services		8677	1,480,000.00	1,407,000.00	-4.9%
Other Local Revenue					
All Other Local Revenue		8699	324,306.90	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,828,570.12	1,444,160.00	-21.0%
TOTAL, REVENUES			2,731,945.12	1,994,825.00	-27.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	430,231.67	442,359.00	2.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	255,900.00	262,163.00	2.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			686,131.67	704,522.00	2.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	28,993.34	26,361.00	-9.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	344,140.82	459,211.00	33.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			373,134.16	485,572.00	30.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	169,729.44	119,205.00	-29.8%
PERS		3201-3202	65,193.32	111,244.00	70.6%
OASDI/Medicare/Alternative		3301-3302	37,971.15	47,361.00	24.7%
Health and Welfare Benefits		3401-3402	171,216.26	169,180.00	-1.2%
Unemployment Insurance		3501-3502	529.22	596.00	12.6%
Workers' Compensation		3601-3602	12,711.32	14,279.00	12.3%
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			457,350.71	461,865.00	1.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	102,134.83	0.00	-100.0%
Books and Other Reference Materials		4200	308.91	0.00	-100.0%
Materials and Supplies		4300	270,538.00	198,189.00	-26.7%
Noncapitalized Equipment		4400	87,390.55	32,400.00	-62.9%
TOTAL, BOOKS AND SUPPLIES			460,372.29	230,589.00	-49.9%

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	368.86	0.00	-100.0%
Dues and Memberships		5300	266.67	200.00	-25.0%
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	7,982.36	500.00	-93.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	132,140.20	44,700.00	-66.2%
Professional/Consulting Services and Operating Expenditures		5800	347,665.88	25,207.00	-92.7%
Communications		5900	2,116.08	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			490,540.05	70,607.00	-85.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	74,577.34	41,670.00	-44.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			74,577.34	41,670.00	-44.1%
TOTAL, EXPENDITURES			2,542,106.22	1,994,825.00	-21.5%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	681,255.00	464,933.00	-31.8%
3) Other State Revenue		8300-8599	222,120.00	85,732.00	-61.4%
4) Other Local Revenue		8600-8799	1,828,570.12	1,444,160.00	-21.0%
5) TOTAL, REVENUES			2,731,945.12	1,994,825.00	-27.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,415,317.56	823,508.00	-41.8%
2) Instruction - Related Services	2000-2999		1,003,458.55	1,041,695.00	3.8%
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		74,577.34	41,670.00	-44.1%
8) Plant Services	8000-8999		48,752.77	87,952.00	80.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,542,106.22	1,994,825.00	-21.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			189,838.90	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			189,838.90	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	637,949.59	827,788.49	29.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			637,949.59	827,788.49	29.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			637,949.59	827,788.49	29.8%
2) Ending Balance, June 30 (E + F1e)			827,788.49	827,788.49	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	821,305.59	821,305.59	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	6,482.90	6,482.90	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
6371	CalWORKs for ROCP or Adult Education	168,136.87	168,136.87
6391	Adult Education Program	653,168.72	653,168.72
Total, Restricted Balance		821,305.59	821,305.59

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	838,013.17	500,120.00	-40.3%
3) Other State Revenue		8300-8599	7,725,196.05	7,909,720.00	2.4%
4) Other Local Revenue		8600-8799	755,560.60	748,759.00	-0.9%
5) TOTAL, REVENUES			9,318,769.82	9,158,599.00	-1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,869,875.89	3,029,242.00	5.6%
2) Classified Salaries		2000-2999	1,920,545.31	2,679,123.00	39.5%
3) Employee Benefits		3000-3999	2,621,553.42	2,760,675.00	5.3%
4) Books and Supplies		4000-4999	657,987.08	179,641.00	-72.7%
5) Services and Other Operating Expenditures		5000-5999	401,834.42	200,254.00	-50.2%
6) Capital Outlay		6000-6999	5,414.26	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	354,033.26	246,662.00	-30.3%
9) TOTAL, EXPENDITURES			8,831,243.64	9,095,597.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			487,526.18	63,002.00	-87.1%
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)			487,526.18	63,002.00	-87.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,607,575.93	2,095,102.11	30.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,607,575.93	2,095,102.11	30.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,607,575.93	2,095,102.11	30.3%
2) Ending Balance, June 30 (E + F1e)			2,095,102.11	2,158,104.11	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,831,664.00	1,846,620.00	0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	263,438.11	311,484.11	18.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,899,544.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	26,897.00		
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	170,218.11		
4) Due from Grantor Government		9290	536,688.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,633,347.54		
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	621,824.23		
2) Due to Grantor Governments		9590	1,470.00		
3) Due to Other Funds		9610	1,423,009.77		
4) Current Loans		9640			
5) Unearned Revenue		9650	491,941.43		
6) TOTAL, LIABILITIES			2,538,245.43		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,095,102.11		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	344,253.22	379,845.00	10.3%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	493,759.95	120,275.00	-75.6%
TOTAL, FEDERAL REVENUE			838,013.17	500,120.00	-40.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	7,476,437.05	7,897,220.00	5.6%
All Other State Revenue	All Other	8590	248,759.00	12,500.00	-95.0%
TOTAL, OTHER STATE REVENUE			7,725,196.05	7,909,720.00	2.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	27,245.93	47,000.00	72.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	26,897.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	475.00	0.00	-100.0%
Interagency Services		8677	683,633.46	684,396.00	0.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	17,309.21	17,363.00	0.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			755,560.60	748,759.00	-0.9%
TOTAL, REVENUES			9,318,769.82	9,158,599.00	-1.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,967,333.45	2,072,836.00	5.4%
Certificated Pupil Support Salaries		1200	268,810.44	274,057.00	2.0%
Certificated Supervisors' and Administrators' Salaries		1300	408,825.00	410,823.00	0.5%
Other Certificated Salaries		1900	224,907.00	271,526.00	20.7%
TOTAL, CERTIFICATED SALARIES			2,869,875.89	3,029,242.00	5.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,429,305.07	1,610,679.00	12.7%
Classified Support Salaries		2200	113,347.16	114,279.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	314,395.04	331,356.00	5.4%
Other Classified Salaries		2900	63,498.04	622,809.00	880.8%
TOTAL, CLASSIFIED SALARIES			1,920,545.31	2,679,123.00	39.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	627,984.06	435,581.00	-30.6%
PERS		3201-3202	464,965.96	660,854.00	42.1%
OASDI/Medicare/Alternative		3301-3302	213,483.63	268,104.00	25.6%
Health and Welfare Benefits		3401-3402	1,255,185.40	1,325,123.00	5.6%
Unemployment Insurance		3501-3502	2,415.24	2,853.00	18.1%
Workers' Compensation		3601-3602	57,519.13	68,160.00	18.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,621,553.42	2,760,675.00	5.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	157,559.96	0.00	-100.0%
Books and Other Reference Materials		4200	28,668.75	19,190.00	-33.1%
Materials and Supplies		4300	416,013.55	142,435.00	-65.8%
Noncapitalized Equipment		4400	55,744.82	18,016.00	-67.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			657,987.08	179,641.00	-72.7%

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	7,010.61	9,660.00	37.8%
Dues and Memberships		5300	1,350.00	1,350.00	0.0%
Insurance		5400-5450	980.25	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	58,185.13	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	224,115.63	76,265.00	-66.0%
Professional/Consulting Services and Operating Expenditures		5800	98,313.40	110,333.00	12.2%
Communications		5900	11,879.40	2,646.00	-77.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			401,834.42	200,254.00	-50.2%
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%
Equipment		6400	5,414.26	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,414.26	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	354,033.26	246,662.00	-30.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			354,033.26	246,662.00	-30.3%
TOTAL, EXPENDITURES			8,831,243.64	9,095,597.00	3.0%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	838,013.17	500,120.00	-40.3%
3) Other State Revenue		8300-8599	7,725,196.05	7,909,720.00	2.4%
4) Other Local Revenue		8600-8799	755,560.60	748,759.00	-0.9%
5) TOTAL, REVENUES			9,318,769.82	9,158,599.00	-1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		6,182,408.55	6,492,913.00	5.0%
2) Instruction - Related Services	2000-2999		1,701,636.83	1,762,800.00	3.6%
3) Pupil Services	3000-3999		587,000.74	593,222.00	1.1%
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		354,033.26	246,662.00	-30.3%
8) Plant Services	8000-8999		6,164.26	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,831,243.64	9,095,597.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			487,526.18	63,002.00	-87.1%
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)			487,526.18	63,002.00	-87.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,607,575.93	2,095,102.11	30.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,607,575.93	2,095,102.11	30.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,607,575.93	2,095,102.11	30.3%
2) Ending Balance, June 30 (E + F1e)			2,095,102.11	2,158,104.11	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,831,664.00	1,846,620.00	0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	263,438.11	311,484.11	18.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
5058	Child Development: Coronavirus Response and Relief Supple	414,225.00	414,225.00
6130	Child Development: Center-Based Reserve Account	1,417,439.00	1,432,395.00
Total, Restricted Balance		1,831,664.00	1,846,620.00

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	48,656,202.59	43,301,245.00	-11.0%
3) Other State Revenue		8300-8599	2,171,524.33	2,080,960.00	-4.2%
4) Other Local Revenue		8600-8799	243,265.68	131,079.00	-46.1%
5) TOTAL, REVENUES			51,070,992.60	45,513,284.00	-10.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,025,628.77	8,905,448.00	11.0%
3) Employee Benefits		3000-3999	4,429,360.95	5,295,629.00	19.6%
4) Books and Supplies		4000-4999	23,623,381.54	27,129,129.00	14.8%
5) Services and Other Operating Expenditures		5000-5999	142,696.38	813,835.00	470.3%
6) Capital Outlay		6000-6999	110,311.51	2,786,460.00	2426.0%
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	1,442,281.78	582,783.00	-59.6%
9) TOTAL, EXPENDITURES			37,773,660.93	45,513,284.00	20.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,297,331.67	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,297,331.67	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,718,812.54	24,016,144.21	124.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,718,812.54	24,016,144.21	124.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,718,812.54	24,016,144.21	124.1%
2) Ending Balance, June 30 (E + F1e)			24,016,144.21	24,016,144.21	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	7,356.00	0.00	-100.0%
Stores		9712	167,599.42	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	23,711,082.79	23,886,038.21	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	130,106.00	130,106.00	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	18,862,604.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	130,106.00		
b) in Banks		9120	229.54		
c) in Revolving Cash Account		9130	7,356.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,420,489.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	21,235.22		
6) Stores		9320	167,599.42		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			28,609,620.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,337,732.41		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,255,744.26		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,593,476.67		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			24,016,144.21		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	46,351,245.20	41,609,478.00	-10.2%
Donated Food Commodities		8221	2,281,146.60	1,691,767.00	-25.8%
All Other Federal Revenue		8290	23,810.79	0.00	-100.0%
TOTAL, FEDERAL REVENUE			48,656,202.59	43,301,245.00	-11.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,171,524.33	2,080,960.00	-4.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,171,524.33	2,080,960.00	-4.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	90.00	5,079.00	5543.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	96,651.35	105,000.00	8.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	130,106.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	16,418.33	21,000.00	27.9%
TOTAL, OTHER LOCAL REVENUE			243,265.68	131,079.00	-46.1%
TOTAL, REVENUES			51,070,992.60	45,513,284.00	-10.9%

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	6,763,410.47	7,612,269.00	12.6%
Classified Supervisors' and Administrators' Salaries		2300	805,007.46	810,492.00	0.7%
Clerical, Technical and Office Salaries		2400	457,210.84	482,687.00	5.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,025,628.77	8,905,448.00	11.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,526,047.33	1,834,966.00	20.2%
OASDI/Medicare/Alternative		3301-3302	579,737.39	647,736.00	11.7%
Health and Welfare Benefits		3401-3402	2,223,477.13	2,706,738.00	21.7%
Unemployment Insurance		3501-3502	3,973.33	4,350.00	9.5%
Workers' Compensation		3601-3602	96,125.77	101,839.00	5.9%
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			4,429,360.95	5,295,629.00	19.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	405,650.37	1,389,657.00	242.6%
Noncapitalized Equipment		4400	89,426.65	190,000.00	112.5%
Food		4700	23,128,304.52	25,549,472.00	10.5%
TOTAL, BOOKS AND SUPPLIES			23,623,381.54	27,129,129.00	14.8%

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	6,434.75	36,000.00	459.5%
Dues and Memberships		5300	7,852.48	8,500.00	8.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	671.68	12,000.00	1686.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	46,153.25	280,000.00	506.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(177,594.89)	84,335.00	-147.5%
Professional/Consulting Services and Operating Expenditures		5800	252,958.99	373,000.00	47.5%
Communications		5900	6,220.12	20,000.00	221.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			142,696.38	813,835.00	470.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	22,329.28	1,416,460.00	6243.5%
Equipment		6400	6,558.41	800,000.00	12098.1%
Equipment Replacement		6500	81,423.82	570,000.00	600.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			110,311.51	2,786,460.00	2426.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,442,281.78	582,783.00	-59.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,442,281.78	582,783.00	-59.6%
TOTAL, EXPENDITURES			37,773,660.93	45,513,284.00	20.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER 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	48,656,202.59	43,301,245.00	-11.0%
3) Other State Revenue		8300-8599	2,171,524.33	2,080,960.00	-4.2%
4) Other Local Revenue		8600-8799	243,265.68	131,079.00	-46.1%
5) TOTAL, REVENUES			51,070,992.60	45,513,284.00	-10.9%
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		36,219,537.36	42,111,041.00	16.3%
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		1,442,281.78	582,783.00	-59.6%
8) Plant Services	8000-8999		111,841.79	2,819,460.00	2420.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			37,773,660.93	45,513,284.00	20.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,297,331.67	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,297,331.67	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,718,812.54	24,016,144.21	124.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,718,812.54	24,016,144.21	124.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,718,812.54	24,016,144.21	124.1%
2) Ending Balance, June 30 (E + F1e)			24,016,144.21	24,016,144.21	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	7,356.00	0.00	-100.0%
Stores		9712	167,599.42	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	23,711,082.79	23,886,038.21	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	130,106.00	130,106.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	19,300,490.73	19,475,446.15
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	3,997,110.36	3,997,110.36
5330	Child Nutrition: Summer Food Service Program Operations	413,481.70	413,481.70
Total, Restricted Balance		23,711,082.79	23,886,038.21

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1.07	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1.07	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1.07)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1.07)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1.07	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.07	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.07	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1.07	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1.07	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1.07	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1.07	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1.07	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1.07)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1.07)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1.07	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.07	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.07	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	233,617.51	100,000.00	-57.2%
5) TOTAL, REVENUES			233,617.51	100,000.00	-57.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			233,617.51	100,000.00	-57.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			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)			233,617.51	100,000.00	-57.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,555,172.06	12,788,789.57	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,555,172.06	12,788,789.57	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,555,172.06	12,788,789.57	1.9%
2) Ending Balance, June 30 (E + F1e)			12,788,789.57	12,888,789.57	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,788,789.57	12,888,789.57	0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,672,704.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	87,411.00		
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	28,674.24		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,788,789.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			12,788,789.57		

			2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Description	Resource Codes	Object Codes			
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	146,206.51	100,000.00	-31.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	87,411.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			233,617.51	100,000.00	-57.2%
TOTAL, REVENUES			233,617.51	100,000.00	-57.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	233,617.51	100,000.00	-57.2%
5) TOTAL, REVENUES			233,617.51	100,000.00	-57.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			233,617.51	100,000.00	-57.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			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)			233,617.51	100,000.00	-57.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,555,172.06	12,788,789.57	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,555,172.06	12,788,789.57	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,555,172.06	12,788,789.57	1.9%
2) Ending Balance, June 30 (E + F1e)			12,788,789.57	12,888,789.57	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	12,788,789.57	12,888,789.57	0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,247,051.98	2,800,000.00	-78.9%
5) TOTAL, REVENUES			13,247,051.98	2,800,000.00	-78.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,042,993.32	1,000,243.00	-4.1%
6) Capital Outlay		6000-6999	360,623.64	50,000.00	-86.1%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,403,616.96	1,050,243.00	-25.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,843,435.02	1,749,757.00	-85.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			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)			11,843,435.02	1,749,757.00	-85.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,547,128.36	45,390,563.38	35.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,547,128.36	45,390,563.38	35.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,547,128.36	45,390,563.38	35.3%
2) Ending Balance, June 30 (E + F1e)			45,390,563.38	47,140,320.38	3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	45,390,563.38	47,140,320.38	3.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	45,479,730.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	313,700.00		
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	526,427.37		
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			46,319,857.64		
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	546,469.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	382,824.97		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			929,294.26		
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)			45,390,563.38		

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	416,790.65	300,000.00	-28.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	313,700.00	0.00	-100.0%
Fees and Contracts Mitigation/Developer Fees		8681	12,516,561.33	2,500,000.00	-80.0%
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			13,247,051.98	2,800,000.00	-78.9%
TOTAL, REVENUES			13,247,051.98	2,800,000.00	-78.9%

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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	123,253.45	123,649.00	0.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	375,496.84	75,000.00	-80.0%
Professional/Consulting Services and Operating Expenditures		5800	544,243.03	801,594.00	47.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,042,993.32	1,000,243.00	-4.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	360,623.64	50,000.00	-86.1%
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			360,623.64	50,000.00	-86.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,403,616.96	1,050,243.00	-25.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	13,247,051.98	2,800,000.00	-78.9%
5) TOTAL, REVENUES			13,247,051.98	2,800,000.00	-78.9%
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		1,403,616.96	1,050,243.00	-25.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,403,616.96	1,050,243.00	-25.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,843,435.02	1,749,757.00	-85.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			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)			11,843,435.02	1,749,757.00	-85.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,547,128.36	45,390,563.38	35.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,547,128.36	45,390,563.38	35.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,547,128.36	45,390,563.38	35.3%
2) Ending Balance, June 30 (E + F1e)			45,390,563.38	47,140,320.38	3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	45,390,563.38	47,140,320.38	3.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
9010	Other Restricted Local	45,390,563.38	47,140,320.38
Total, Restricted Balance		45,390,563.38	47,140,320.38

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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	52,452.65	17,261.00	-67.1%
5) TOTAL, REVENUES			52,452.65	17,261.00	-67.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	107,920.00	400.00	-99.6%
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			107,920.00	400.00	-99.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(55,467.35)	16,861.00	-130.4%
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 FUND BALANCE (C + D4)			(55,467.35)	16,861.00	-130.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,876,324.49	2,820,857.14	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,876,324.49	2,820,857.14	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,876,324.49	2,820,857.14	-1.9%
2) Ending Balance, June 30 (E + F1e)			2,820,857.14	2,837,718.14	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,820,857.14	2,837,718.14	0.6%
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	2,795,252.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	19,280.00		
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	6,324.28		
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			2,820,857.14		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			2,820,857.14		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	33,172.65	17,261.00	-48.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	19,280.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			52,452.65	17,261.00	-67.1%
TOTAL, REVENUES			52,452.65	17,261.00	-67.1%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	107,920.00	400.00	-99.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			107,920.00	400.00	-99.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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			107,920.00	400.00	-99.6%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	52,452.65	17,261.00	-67.1%
5) TOTAL, REVENUES			52,452.65	17,261.00	-67.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		107,920.00	400.00	-99.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			107,920.00	400.00	-99.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(55,467.35)	16,861.00	-130.4%
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 FUND BALANCE (C + D4)			(55,467.35)	16,861.00	-130.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,876,324.49	2,820,857.14	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,876,324.49	2,820,857.14	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,876,324.49	2,820,857.14	-1.9%
2) Ending Balance, June 30 (E + F1e)			2,820,857.14	2,837,718.14	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,820,857.14	2,837,718.14	0.6%
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	2021-22
		Unaudited Actuals	Budget
7710	State School Facilities Projects	2,820,857.14	2,837,718.14
Total, Restricted Balance		2,820,857.14	2,837,718.14

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,467,423.47	170,000.00	-97.4%
5) TOTAL, REVENUES			6,467,423.47	170,000.00	-97.4%
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	65,662.71	93,459.00	42.3%
5) Services and Other Operating Expenditures		5000-5999	349,442.45	650,325.00	86.1%
6) Capital Outlay		6000-6999	6,336,394.47	5,381,106.00	-15.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	247,614.46	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,999,114.09	6,124,890.00	-12.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(531,690.62)	(5,954,890.00)	1020.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,361,351.39	0.00	-100.0%
b) Transfers Out		7600-7629	10,361,351.39	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			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)			(531,690.62)	(5,954,890.00)	1020.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,577,977.93	27,046,287.31	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,577,977.93	27,046,287.31	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,577,977.93	27,046,287.31	-1.9%
2) Ending Balance, June 30 (E + F1e)			27,046,287.31	21,091,397.31	-22.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	27,046,287.31	21,091,397.31	-22.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,140,820.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	180,309.00		
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	58,791.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,726,878.35		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			29,106,799.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,060,511.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,060,511.86		
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)			27,046,287.31		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	5,772,545.36	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	286,256.52	170,000.00	-40.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	180,309.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	228,312.59	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,467,423.47	170,000.00	-97.4%
TOTAL, REVENUES			6,467,423.47	170,000.00	-97.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	52,249.42	47,000.00	-10.0%
Noncapitalized Equipment		4400	13,413.29	46,459.00	246.4%
TOTAL, BOOKS AND SUPPLIES			65,662.71	93,459.00	42.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	64,407.02	60,000.00	-6.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	285,035.43	590,325.00	107.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			349,442.45	650,325.00	86.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,895,470.15	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,289,349.66	5,008,140.00	52.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	151,574.66	372,966.00	146.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,336,394.47	5,381,106.00	-15.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	247,614.46	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			247,614.46	0.00	-100.0%
TOTAL, EXPENDITURES			6,999,114.09	6,124,890.00	-12.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	10,361,351.39	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,361,351.39	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	10,361,351.39	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,361,351.39	0.00	-100.0%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,467,423.47	170,000.00	-97.4%
5) TOTAL, REVENUES			6,467,423.47	170,000.00	-97.4%
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		6,751,499.63	6,124,890.00	-9.3%
9) Other Outgo	9000-9999	Except 7600-7699	247,614.46	0.00	-100.0%
10) TOTAL, EXPENDITURES			6,999,114.09	6,124,890.00	-12.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(531,690.62)	(5,954,890.00)	1020.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,361,351.39	0.00	-100.0%
b) Transfers Out		7600-7629	10,361,351.39	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			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)			(531,690.62)	(5,954,890.00)	1020.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,577,977.93	27,046,287.31	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,577,977.93	27,046,287.31	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,577,977.93	27,046,287.31	-1.9%
2) Ending Balance, June 30 (E + F1e)			27,046,287.31	21,091,397.31	-22.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	27,046,287.31	21,091,397.31	-22.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
9010	Other Restricted Local	27,046,287.31	21,091,397.31
Total, Restricted Balance		27,046,287.31	21,091,397.31

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,779,283.11	75,000.00	-98.9%
5) TOTAL, REVENUES			6,779,283.11	75,000.00	-98.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,910.64	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,778.00	100,000.00	5524.3%
6) Capital Outlay		6000-6999	0.00	500,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,462,325.00	2,474,825.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,467,013.64	3,074,825.00	24.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,312,269.47	(2,999,825.00)	-169.6%
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)			4,312,269.47	(2,999,825.00)	-169.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,876,384.05	41,188,653.52	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,876,384.05	41,188,653.52	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,876,384.05	41,188,653.52	11.7%
2) Ending Balance, June 30 (E + F1e)			41,188,653.52	38,188,828.52	-7.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	41,188,653.52	38,188,828.52	-7.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,908,034.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	61,444.00		
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	32,299,311.36		
3) Accounts Receivable		9200	20,600.32		
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			41,289,390.14		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	100,736.62		
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			100,736.62		
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)			41,188,653.52		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	466,912.71	75,000.00	-83.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	61,444.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	6,250,926.40	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,779,283.11	75,000.00	-98.9%
TOTAL, REVENUES			6,779,283.11	75,000.00	-98.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	468.71	0.00	-100.0%
Noncapitalized Equipment		4400	2,441.93	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,910.64	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	100,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	300.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,478.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,778.00	100,000.00	5524.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	500,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	500,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	957,325.00	879,825.00	-8.1%
Other Debt Service - Principal		7439	1,505,000.00	1,595,000.00	6.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,462,325.00	2,474,825.00	0.5%
TOTAL, EXPENDITURES			2,467,013.64	3,074,825.00	24.6%

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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,779,283.11	75,000.00	-98.9%
5) TOTAL, REVENUES			6,779,283.11	75,000.00	-98.9%
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		4,688.64	600,000.00	12696.9%
9) Other Outgo	9000-9999	Except 7600-7699	2,462,325.00	2,474,825.00	0.5%
10) TOTAL, EXPENDITURES			2,467,013.64	3,074,825.00	24.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,312,269.47	(2,999,825.00)	-169.6%
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)			4,312,269.47	(2,999,825.00)	-169.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,876,384.05	41,188,653.52	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,876,384.05	41,188,653.52	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,876,384.05	41,188,653.52	11.7%
2) Ending Balance, June 30 (E + F1e)			41,188,653.52	38,188,828.52	-7.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	41,188,653.52	38,188,828.52	-7.3%
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	2021-22
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	74,672.76	183,542.00	145.8%
4) Other Local Revenue		8600-8799	13,406,383.49	27,889,036.08	108.0%
5) TOTAL, REVENUES			13,481,056.25	28,072,578.08	108.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	11,850,757.48	11,851,283.88	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,850,757.48	11,851,283.88	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,630,298.77	16,221,294.20	895.0%
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	2,688,719.78	2,666,265.10	-0.8%
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			2,688,719.78	2,666,265.10	-0.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,319,018.55	18,887,559.30	337.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,617,665.60	18,896,676.94	29.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,617,665.60	18,896,676.94	29.3%
d) Other Restatements		9795	(40,007.21)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,577,658.39	18,896,676.94	29.6%
2) Ending Balance, June 30 (E + F1e)			18,896,676.94	37,784,236.24	100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,896,676.94	37,784,236.24	100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,767,227.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	129,449.00		
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			18,896,676.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			18,896,676.94		

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	74,672.76	183,542.00	145.8%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			74,672.76	183,542.00	145.8%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	12,081,698.67	26,605,482.00	120.2%
Unsecured Roll		8612	490,613.55	468,141.00	-4.6%
Prior Years' Taxes		8613	85,314.73	42,754.00	-49.9%
Supplemental Taxes		8614	332,768.24	542,321.00	63.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	103,371.05	107,251.00	3.8%
Interest		8660	183,168.25	123,087.08	-32.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	129,449.00	0.00	-100.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,406,383.49	27,889,036.08	108.0%
TOTAL, REVENUES			13,481,056.25	28,072,578.08	108.2%

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	7,045,000.00	7,045,000.00	0.0%
Bond Interest and Other Service Charges		7434	4,805,757.48	4,806,283.88	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)			11,850,757.48	11,851,283.88	0.0%
TOTAL, EXPENDITURES			11,850,757.48	11,851,283.88	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	2,688,719.78	2,666,265.10	-0.8%
(c) TOTAL, SOURCES			2,688,719.78	2,666,265.10	-0.8%
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)			2,688,719.78	2,666,265.10	-0.8%

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	74,672.76	183,542.00	145.8%
4) Other Local Revenue		8600-8799	13,406,383.49	27,889,036.08	108.0%
5) TOTAL, REVENUES			13,481,056.25	28,072,578.08	108.2%
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	11,850,757.48	11,851,283.88	0.0%
10) TOTAL, EXPENDITURES			11,850,757.48	11,851,283.88	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,630,298.77	16,221,294.20	895.0%
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	2,688,719.78	2,666,265.10	-0.8%
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			2,688,719.78	2,666,265.10	-0.8%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,319,018.55	18,887,559.30	337.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,617,665.60	18,896,676.94	29.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,617,665.60	18,896,676.94	29.3%
d) Other Restatements		9795	(40,007.21)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,577,658.39	18,896,676.94	29.6%
2) Ending Balance, June 30 (E + F1e)			18,896,676.94	37,784,236.24	100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,896,676.94	37,784,236.24	100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
9010	Other Restricted Local	18,896,676.94	37,784,236.24
Total, Restricted Balance		18,896,676.94	37,784,236.24

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	3,754,232.42	3,650,527.00	-2.8%
5) TOTAL, REVENUES			3,754,232.42	3,650,527.00	-2.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	244,958.64	245,972.00	0.4%
3) Employee Benefits		3000-3999	109,415.33	115,992.00	6.0%
4) Books and Supplies		4000-4999	327.86	12,132.00	3600.4%
5) Services and Other Operating Expenses		5000-5999	1,828,595.35	3,072,167.00	68.0%
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			2,183,297.18	3,446,263.00	57.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,570,935.24	204,264.00	-87.0%
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)			1,570,935.24	204,264.00	-87.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,925,482.48	10,496,417.72	17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,925,482.48	10,496,417.72	17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,925,482.48	10,496,417.72	17.6%
2) Ending Net Position, June 30 (E + F1e)			10,496,417.72	10,700,681.72	1.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	10,496,417.72	10,700,681.72	1.9%
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	12,502,059.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	86,234.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	150,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	29,356.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,566,367.13		
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			16,334,016.83		
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	5,800,038.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	37,560.86		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			5,837,599.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			10,496,417.72		

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	135,692.57	125,000.00	-7.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	86,234.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,518,226.23	3,525,497.00	0.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	14,079.62	30.00	-99.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,754,232.42	3,650,527.00	-2.8%
TOTAL, REVENUES			3,754,232.42	3,650,527.00	-2.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	146,359.20	146,421.00	0.0%
Clerical, Technical and Office Salaries		2400	98,599.44	99,551.00	1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			244,958.64	245,972.00	0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	50,706.47	56,352.00	11.1%
OASDI/Medicare/Alternative		3301-3302	18,208.51	18,817.00	3.3%
Health and Welfare Benefits		3401-3402	37,438.32	37,748.00	0.8%
Unemployment Insurance		3501-3502	122.54	123.00	0.4%
Workers' Compensation		3601-3602	2,939.49	2,952.00	0.4%
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			109,415.33	115,992.00	6.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	253.72	600.00	136.5%
Materials and Supplies		4300	74.14	9,532.00	12756.8%
Noncapitalized Equipment		4400	0.00	2,000.00	New
TOTAL, BOOKS AND SUPPLIES			327.86	12,132.00	3600.4%

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	550.00	2,499.00	354.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	169,621.00	250,000.00	47.4%
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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,658,424.35	2,819,668.00	70.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,828,595.35	3,072,167.00	68.0%
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			2,183,297.18	3,446,263.00	57.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	3,754,232.42	3,650,527.00	-2.8%
5) TOTAL, REVENUES			3,754,232.42	3,650,527.00	-2.8%
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		2,183,297.18	3,446,263.00	57.8%
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			2,183,297.18	3,446,263.00	57.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,570,935.24	204,264.00	-87.0%
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)			1,570,935.24	204,264.00	-87.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,925,482.48	10,496,417.72	17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,925,482.48	10,496,417.72	17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,925,482.48	10,496,417.72	17.6%
2) Ending Net Position, June 30 (E + F1e)			10,496,417.72	10,700,681.72	1.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	10,496,417.72	10,700,681.72	1.9%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
9010	Other Restricted Local	10,496,417.72	10,700,681.72
Total, Restricted Net Position		10,496,417.72	10,700,681.72

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	16,789,533.63	7,838,580.00	-53.3%
5) TOTAL, REVENUES			16,789,533.63	7,838,580.00	-53.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	387,811.20	350,000.00	-9.7%
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			387,811.20	350,000.00	-9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,401,722.43	7,488,580.00	-54.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			16,401,722.43	7,488,580.00	-54.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	78,358,206.15	94,759,928.58	20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,358,206.15	94,759,928.58	20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			78,358,206.15	94,759,928.58	20.9%
2) Ending Net Position, June 30 (E + F1e)			94,759,928.58	102,248,508.58	7.9%
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	94,759,928.58	102,248,508.58	7.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,845.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	102.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	17,932,042.43		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	76,812,904.67		
3) Accounts Receivable		9200	33.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			94,759,928.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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			0.00		
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)			94,759,928.58		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	9,943,371.77	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,335,181.69	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,510,980.17	7,838,580.00	212.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,789,533.63	7,838,580.00	-53.3%
TOTAL, REVENUES			16,789,533.63	7,838,580.00	-53.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	387,811.20	350,000.00	-9.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			387,811.20	350,000.00	-9.7%
TOTAL, EXPENSES			387,811.20	350,000.00	-9.7%

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%
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%
(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 + 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	16,789,533.63	7,838,580.00	-53.3%
5) TOTAL, REVENUES			16,789,533.63	7,838,580.00	-53.3%
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		387,811.20	350,000.00	-9.7%
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			387,811.20	350,000.00	-9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			16,401,722.43	7,488,580.00	-54.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			16,401,722.43	7,488,580.00	-54.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	78,358,206.15	94,759,928.58	20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,358,206.15	94,759,928.58	20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			78,358,206.15	94,759,928.58	20.9%
2) Ending Net Position, June 30 (E + F1e)			94,759,928.58	102,248,508.58	7.9%
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	94,759,928.58	102,248,508.58	7.9%

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

Description	2020-21 Unaudited Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	34,679.60	34,702.74	34,702.74	33,548.71	33,548.71	34,702.74
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	34,679.60	34,702.74	34,702.74	33,548.71	33,548.71	34,702.74
5. District Funded County Program ADA						
a. County Community Schools	1.36	1.32	1.36	1.36	1.36	1.36
b. Special Education-Special Day Class	0.99	0.85	0.99	0.99	0.99	0.99
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.04	0.04	0.04	0.04	0.04	0.04
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	6.19	6.13	6.19	6.31	6.31	6.31
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)	8.58	8.34	8.58	8.70	8.70	8.70
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	34,688.18	34,711.08	34,711.32	33,557.41	33,557.41	34,711.44
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	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	59,340,012.00		59,340,012.00			59,340,012.00
Work in Progress	31,452,887.00	(27,360,270.00)	4,092,617.00	4,500,240.00	225,702.00	8,367,155.00
Total capital assets not being depreciated	90,792,899.00	(27,360,270.00)	63,432,629.00	4,500,240.00	225,702.00	67,707,167.00
Capital assets being depreciated:						
Land Improvements	74,869,933.00	3,954,836.00	78,824,769.00	252,765.00		79,077,534.00
Buildings	675,224,387.00		675,224,387.00	4,818,468.00		680,042,855.00
Equipment	78,933,703.00	(7,388,449.00)	71,545,254.00	9,924,757.00	306,639.00	81,163,372.00
Total capital assets being depreciated	829,028,023.00	(3,433,613.00)	825,594,410.00	14,995,990.00	306,639.00	840,283,761.00
Accumulated Depreciation for:						
Land Improvements	(48,757,834.00)		(48,757,834.00)	(3,093,776.00)		(51,851,610.00)
Buildings	(270,510,472.00)		(270,510,472.00)	(15,388,227.00)		(285,898,699.00)
Equipment	(52,213,467.00)	(3.00)	(52,213,470.00)	(4,772,402.00)	(291,930.00)	(56,693,942.00)
Total accumulated depreciation	(371,481,773.00)	(3.00)	(371,481,776.00)	(23,254,405.00)	(291,930.00)	(394,444,251.00)
Total capital assets being depreciated, net	457,546,250.00	(3,433,616.00)	454,112,634.00	(8,258,415.00)	14,709.00	445,839,510.00
Governmental activity capital assets, net	548,339,149.00	(30,793,886.00)	517,545,263.00	(3,758,175.00)	240,411.00	513,546,677.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.02%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2022-23 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$271,927,487.36
	Appropriations Subject to Limit	\$271,927,487.36
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	3.95%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sept 8, 2022

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:

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Annette.Baker@sbcss.net
E-mail Address

For School District:

Brianna Hennes
Name
Exec. Director, Fiscal
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E-mail Address

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

FEDERAL PROGRAM NAME	Title I, Part A, Basic Grants Low Income & Neglected	Secondary School Emergency Relief (ESSER) Fund	Secondary School Emergency Relief (ESSER II) Fund	Secondary School Emergency Relief (ESSER III) Fund	Emergency Relief (ESSER III) Fund: Learning Loss	Education Relief Fund: Learning Loss Mitigation	Coronavirus Relief Fund: Learning Loss Mitigation
FEDERAL CATALOG NUMBER	84.01	84.425	84.425	84.425	84.425C	84.425C	21.019
RESOURCE CODE	3010	3210	3212	3213	3214	3215	3220
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	5,028,585.97	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	13,550,724.00	11,415,506.00	42,881,909.00	76,834,370.00	19,208,592.00	2,103,171.00	38,735,336.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	13,550,724.00	11,415,506.00	42,881,909.00	76,834,370.00	19,208,592.00	2,103,171.00	38,735,336.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	18,579,309.97	11,415,506.00	42,881,909.00	76,834,370.00	19,208,592.00	2,103,171.00	38,735,336.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	356,371.71			0.00	0.00		
6. Cash Received in Current Year	12,055,095.00	9,449,011.00	4,288,191.00	0.00	0.00	2,103,171.00	38,735,336.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	12,411,466.71	9,449,011.00	4,288,191.00	0.00	0.00	2,103,171.00	38,735,336.00
EXPENDITURES							
9. Donor-Authorized Expenditures	12,871,228.48	11,415,506.00	39,975,694.62	8,979,349.00		1,178,215.12	38,735,336.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	12,871,228.48	11,415,506.00	39,975,694.62	8,979,349.00	0.00	1,178,215.12	38,735,336.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(459,761.77)	(1,966,495.00)	(35,687,503.62)	(8,979,349.00)	0.00	924,955.88	0.00
a. Unearned Revenue							
b. Accounts Payable						924,955.88	
c. Accounts Receivable	459,761.77	1,966,495.00	35,687,503.62	8,979,349.00			
14. Unused Grant Award Calculation (line 4 minus line 9)	5,708,081.49	0.00	2,906,214.38	67,855,021.00	19,208,592.00	924,955.88	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	12,871,228.48	11,415,506.00	39,975,694.62	8,979,349.00	0.00	1,178,215.12	38,735,336.00

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

FEDERAL PROGRAM NAME	Special Education IDEA Basic Local Assistance	Special Education IDEA Private School ISPs	Special Education IDEA Preschool Grants	Special Education IDEA Mental Health ADA	Special Education IDEA Preschool Staff Development	Special Education IDEA Early Intervention Grants	Special Education Alternate Dispute Resolution
FEDERAL CATALOG NUMBER	84.027	84.0207	84.173	84.027A	84.173A	84.181	84.173A
RESOURCE CODE	3310	3311	3315	3327	3345	3385	3395
REVENUE OBJECT	8181	8181	8182	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00				1,027.68		8,646.09
2. a. Current Year Award	6,681,784.00		164,625.00	405,576.00	1,538.00	129,885.00	88,158.00
b. Transferability (ESSA)	(6,052.00)	6,052.00					
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	6,675,732.00	6,052.00	164,625.00	405,576.00	1,538.00	129,885.00	88,158.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	6,675,732.00	6,052.00	164,625.00	405,576.00	2,565.68	129,885.00	96,804.09
REVENUES							
5. Unearned Revenue Deferred from Prior Year	(6,648,195.00)		(164,411.00)				
6. Cash Received in Current Year	6,648,195.00		164,411.00		(245.32)	(64,972.00)	(5,954.91)
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	(245.32)	(64,972.00)	(5,954.91)
EXPENDITURES							
9. Donor-Authorized Expenditures	6,675,732.00	6,052.00	164,625.00	405,576.00	2,565.68	129,885.00	10,521.98
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,675,732.00	6,052.00	164,625.00	405,576.00	2,565.68	129,885.00	10,521.98
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(6,675,732.00)	(6,052.00)	(164,625.00)	(405,576.00)	(2,811.00)	(194,857.00)	(16,476.89)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	6,675,732.00	6,052.00	164,625.00	405,576.00	2,811.00	194,857.00	16,476.89
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	86,282.11
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,675,732.00	6,052.00	164,625.00	405,576.00	2,565.68	129,885.00	10,521.98

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

FEDERAL PROGRAM NAME	Transitions Partnership Programs	Carl Perkins	Adult Base ED-ESL	Adult Secondary ED GED	Adult Ed Civics ED & IELC	Title II, Part A, Supporting Effective Instruction	Title IV, Part B, 21st Century Community Learning
FEDERAL CATALOG NUMBER	84.126	84.048	84.002A	84.002	84.002	84.367	84.287
RESOURCE CODE	3410	3550	3905	3913	3926	4035	4124
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover						909,374.52	
2. a. Current Year Award	232,176.78	326,411.00	285,117.00	288,590.00	107,548.00	1,395,966.00	
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	232,176.78	326,411.00	285,117.00	288,590.00	107,548.00	1,395,966.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	232,176.78	326,411.00	285,117.00	288,590.00	107,548.00	2,305,340.52	0.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		(139,773.88)	(150,214.93)	(98,261.82)	(39,550.19)	(149,637.69)	
6. Cash Received in Current Year	161,407.21	249,649.00	298,175.00	307,728.00	142,218.00	1,133,915.00	
7. Contributed Matching Funds						5,215.43	
8. Total Available (sum lines 5, 6, & 7)	161,407.21	109,875.12	147,960.07	209,466.18	102,667.81	989,492.74	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	232,176.78	320,718.60	285,117.00	288,590.00	107,548.00	1,431,239.23	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	232,176.78	320,718.60	285,117.00	288,590.00	107,548.00	1,431,239.23	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(70,769.57)	(210,843.48)	(137,156.93)	(79,123.82)	(4,880.19)	(441,746.49)	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	70,769.57	210,843.48	137,156.93	79,123.82	4,880.19	441,711.76	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	5,692.40	0.00	0.00	0.00	874,101.29	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	232,176.78	320,718.60	285,117.00	288,590.00	107,548.00	1,425,989.07	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	Student Support & Academic Enrichment Grant	Title III, Immigrant Student Program	Title II, English Learner Support Program	TOTAL
FEDERAL CATALOG NUMBER	84.424	84.365	84.365	
RESOURCE CODE	4127	4201	4203	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover	1,485,612.14	67,886.38	1,454,111.16	8,955,243.94
2. a. Current Year Award	1,054,014.00		1,100,414.00	216,991,410.78
b. Transferability (ESSA)				0.00
c. Other Adjustments				0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,054,014.00	0.00	1,100,414.00	216,991,410.78
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2d, & 3)	2,539,626.14	67,886.38	2,554,525.16	225,946,654.72
REVENUES				
5. Unearned Revenue Deferred from Prior Year	203,445.14	36,878.38	74,639.64	(6,718,709.64)
6. Cash Received in Current Year	190,466.00	865.00	797,919.00	76,654,579.98
7. Contributed Matching Funds			143,425.90	148,641.33
8. Total Available (sum lines 5, 6, & 7)	393,911.14	37,743.38	1,015,984.54	70,084,511.67
EXPENDITURES				
9. Donor-Authorized Expenditures	1,501,270.26	8,454.22	868,498.36	125,593,899.33
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	1,501,270.26	8,454.22	868,498.36	125,593,899.33
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)	(1,107,359.12)	29,289.16	147,486.18	(55,509,387.66)
a. Unearned Revenue				0.00
b. Accounts Payable		29,289.16	147,486.18	1,101,731.22
c. Accounts Receivable	1,107,359.12			56,611,084.15
14. Unused Grant Award Calculation (line 4 minus line 9)	1,038,355.88	59,432.16	1,686,026.80	100,352,755.39
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,501,270.26	8,454.22	725,072.46	125,445,223.27

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

STATE PROGRAM NAME	After School Education & Safety	After School Kids Code Grant	Inclusive Early Education Expansion Program	Career Technical Education Incentive Grant	K-12 Strong Workforce	Special Ed Project Workability I LEA	Partnership Academy
RESOURCE CODE	6010	6011	6128	6387	6388	6520	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	477,990.76	77,050.00	602118..16	444,530.00		43,577.27	45,316.00
2. a. Current Year Award	4,779,907.54			2,085,836.00	3,376,505.00	344,205.00	77,670.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,779,907.54	0.00	0.00	2,085,836.00	3,376,505.00	344,205.00	77,670.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	5,257,898.30	77,050.00	0.00	2,530,366.00	3,376,505.00	387,782.27	122,986.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	202,757.43	54,050.00		432,909.13		(300,627.73)	6,481.00
6. Cash Received in Current Year	4,779,907.54	11,500.00	150,529.54	1,888,873.35	2,431,271.50	342,819.00	77,670.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,982,664.97	65,550.00	150,529.54	2,321,782.48	2,431,271.50	42,191.27	84,151.00
EXPENDITURES							
9. Donor-Authorized Expenditures	4,406,768.00	0.00	61,508.04	976,921.00	783,139.00	383,033.04	74,966.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,406,768.00	0.00	61,508.04	976,921.00	783,139.00	383,033.04	74,966.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	575,896.97	65,550.00	89,021.50	1,344,861.48	1,648,132.50	(340,841.77)	9,185.00
a. Unearned Revenue	575,896.97	65,550.00	89,021.50	1,344,861.48	1,648,132.50		9,185.00
b. Accounts Payable							
c. Accounts Receivable						340,841.77	
14. Unused Grant Award Calculation (line 4 minus line 9)	851,130.30	77,050.00	(61,508.04)	1,553,445.00	2,593,366.00	4,749.23	48,020.00
15. If Carryover is allowed, enter line 14 amount here	851,130.30	77,050.00					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,406,768.00	0.00	61,508.04	976,921.00	783,139.00	383,033.04	74,966.00

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

STATE PROGRAM NAME	Specialized Secondary Program	Specialized Secondary Program	TOTAL
RESOURCE CODE	7370 (0)	7370 (1)	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover	26,034.00	35,000.00	1,149,498.03
2. a. Current Year Award			10,664,123.54
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	10,664,123.54
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	26,034.00	35,000.00	11,813,621.57
REVENUES			
5. Unearned Revenue Deferred from Prior Year	7,284.00	0.00	402,853.83
6. Cash Received in Current Year	18,382.00	35,000.00	9,735,952.93
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	25,666.00	35,000.00	10,138,806.76
EXPENDITURES			
9. Donor-Authorized Expenditures	25,666.00	35,000.00	6,747,001.08
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	25,666.00	35,000.00	6,747,001.08
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	3,391,805.68
a. Unearned Revenue			3,732,647.45
b. Accounts Payable			0.00
c. Accounts Receivable			340,841.77
14. Unused Grant Award Calculation (line 4 minus line 9)	368.00	0.00	5,066,620.49
15. If Carryover is allowed, enter line 14 amount here			928,180.30
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	25,666.00	35,000.00	6,747,001.08

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

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

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

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	9011	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	616,618.62	616,618.62
2. a. Current Year Award	1,001,438.52	1,001,438.52
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,001,438.52	1,001,438.52
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,618,057.14	1,618,057.14
REVENUES		
5. Cash Received in Current Year	1,001,438.52	1,001,438.52
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)	1,001,438.52	1,001,438.52
EXPENDITURES		
10. Donor-Authorized Expenditures	582,425.58	582,425.58
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	582,425.58	582,425.58
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	1,035,631.56	1,035,631.56

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

STATE PROGRAM NAME	Fund 11 Cal Works	Fund 11 Adult Ed Block Grant	Special Education Apportionment	Special Education Mental Health Services	Classified Employee Development Block Grant	State Learning Loss Mitigation Funds	Expanded Learning Opportunities (ELO) Grant
RESOURCE CODE	6371	6391	6500	6546	7311	7420	7425
REVENUE OBJECT	8590	Various	8311	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	206,580.00	436,019.00			298,200.00		
2. a. Current Year Award	164,613.32	1,815,738.90	23,836,736.00	2,238,940.00		3,447,249.00	12,917,132.00
b. Other Adjustments	(4,385.00)	(266.00)					
c. Adj Curr Yr Award (sum lines 2a & 2b)	160,228.32	1,815,472.90	23,836,736.00	2,238,940.00	0.00	3,447,249.00	12,917,132.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	366,808.32	2,251,491.90	23,836,736.00	2,238,940.00	298,200.00	3,447,249.00	12,917,132.00
REVENUES							
5. Cash Received in Current Year	15,567.84	1,815,738.90	23,836,736.00	2,238,940.00		3,447,249.00	12,579,858.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	144,660.48	(266.00)	0.00	0.00	0.00	0.00	337,274.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	144,660.48	(266.00)	0.00	0.00	0.00	0.00	337,274.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	160,228.32	1,815,472.90	23,836,736.00	2,238,940.00	0.00	3,447,249.00	12,917,132.00
EXPENDITURES							
10. Donor-Authorized Expenditures	198,672.32	1,598,323.90	23,231,252.48	2,205,730.68	30,954.60	3,447,249.00	2,673,365.13
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	198,672.32	1,598,323.90	23,231,252.48	2,205,730.68	30,954.60	3,447,249.00	2,673,365.13
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	168,136.00	653,168.00	605,483.52	33,209.32	267,245.40	0.00	10,243,766.87

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

STATE PROGRAM NAME	Grant: Paraprofessional Staff	Low Performing Students Block Grant	TOTAL
RESOURCE CODE	7426	7510	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance		13,261.00	954,060.00
2. a. Current Year Award	2,779,968.00		47,200,377.22
b. Other Adjustments			(4,651.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,779,968.00	0.00	47,195,726.22
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,779,968.00	13,261.00	48,149,786.22
REVENUES			
5. Cash Received in Current Year	1,389,984.00	0.00	45,324,073.74
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,389,984.00	0.00	1,871,652.48
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,389,984.00	0.00	1,871,652.48
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	2,779,968.00	0.00	47,195,726.22
EXPENDITURES			
10. Donor-Authorized Expenditures	0.00	13,261.00	33,398,809.11
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	0.00	13,261.00	33,398,809.11
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	2,779,968.00	0.00	14,750,977.11

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

LOCAL PROGRAM NAME	Participation Grant	TOTAL
RESOURCE CODE	9316	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	12,500.00	12,500.00
2. a. Current Year Award	12,500.00	12,500.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	12,500.00	12,500.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	25,000.00	25,000.00
REVENUES		
5. Cash Received in Current Year	12,500.00	12,500.00
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)	12,500.00	12,500.00
EXPENDITURES		
10. Donor-Authorized Expenditures	22,255.00	22,255.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	22,255.00	22,255.00
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	2,745.00	2,745.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	224,846,216.98	301	600.00	303	224,845,616.98	305	5,996,991.10	6,174,204.00	307	218,671,412.98	309
2000 - Classified Salaries	72,549,877.28	311	156,584.33	313	72,393,292.95	315	2,311,555.06	486,517.39	317	71,906,775.56	319
3000 - Employee Benefits	153,545,307.70	321	16,300,957.12	323	137,244,350.58	325	1,507,369.95	720,718.70	327	136,523,631.88	329
4000 - Books, Supplies Equip Replace. (6500)	30,678,271.57	331	660,379.86	333	30,017,891.71	335	2,708,119.56	6,085,256.33	337	23,932,635.38	339
5000 - Services. . . & 7300 - Indirect Costs	51,979,889.71	341	391,593.18	343	51,588,296.53	345	6,982,138.36	24,455,552.43	347	27,132,744.10	349
TOTAL					516,089,448.75	365	TOTAL			478,167,199.90	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	172,826,176.11 375
2. Salaries of Instructional Aides Per EC 41011.		2100	11,570,884.47 380
3. STRS.		3101 & 3102	43,283,947.98 382
4. PERS.		3201 & 3202	2,770,087.89 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	3,640,945.33 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	31,281,384.96 385
7. Unemployment Insurance.		3501 & 3502	135,933.95 390
8. Workers' Compensation Insurance.		3601 & 3602	2,247,168.02 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	91,000.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			267,847,528.71 395
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)*.			0.00 396
14. TOTAL SALARIES AND BENEFITS.			267,847,528.71 397
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.			56.02%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.02%
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)	478,167,199.90
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Extraordinary costs wholly unrelated to instruction

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	214,859,141.00	4,008,536.00	218,867,677.00		10,209,684.00	208,657,993.00	9,915,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	27,014,944.00	(200,168.00)	26,814,776.00		1,705,168.00	25,109,608.00	1,595,000.00
Capital Leases Payable	298,133.00	0.00	298,133.00		178,880.00	119,253.00	119,253.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	387,046.00	0.00	387,046.00		387,046.00	0.00	
Net Pension Liability	468,258,631.00	15,478,126.00	483,736,757.00			483,736,757.00	
Total/Net OPEB Liability	129,817,615.00	(542,037.00)	129,275,578.00			129,275,578.00	
Compensated Absences Payable	3,276,533.67		3,276,533.67	493,527.15		3,770,060.82	
Governmental activities long-term liabilities	843,912,043.67	18,744,457.00	862,656,500.67	493,527.15	12,480,778.00	850,669,249.82	11,629,253.00
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			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	545,994,132.38
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	115,798,063.59
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	1,487.30
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,977,334.33
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	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)				4,978,821.63
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)				425,217,247.16

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)		34,711.08
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,250.19
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.)	462,432,058.30	13,322.36
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)	462,432,058.30	13,322.36
B. Required effort (Line A.2 times 90%)	416,188,852.47	11,990.12
C. Current year expenditures (Line I.E and Line II.B)	425,217,247.16	12,250.19
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)	262,149,317.81		262,149,317.81			271,927,487.36
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	34,688.30		34,688.30			34,688.18
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)	34,688.18		34,688.18	33,557.41		33,557.41
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)			34,688.18			33,557.41
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2020-21 Actual			2021-22 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	168,314.77		168,314.77	156,368.00		156,368.00
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)	19,613,995.97		19,613,995.97	19,588,327.00		19,588,327.00
5. Unsecured Roll Taxes (Object 8042)	887,306.19		887,306.19	637,392.00		637,392.00
6. Prior Years' Taxes (Object 8043)	306,199.09		306,199.09	28,611.00		28,611.00
7. Supplemental Taxes (Object 8044)	1,100,567.33		1,100,567.33	1,074,975.00		1,074,975.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(5,186,988.48)		(5,186,988.48)	(5,186,988.00)		(5,186,988.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	47,889.60		47,889.60	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)	29,189,945.31		29,189,945.31	3,228,957.00		3,228,957.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	46,127,229.78	0.00	46,127,229.78	19,527,642.00	0.00	19,527,642.00
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)	46,127,229.78	0.00	46,127,229.78	19,527,642.00	0.00	19,527,642.00

	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)			4,281,098.75			4,398,289.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			4,281,098.75			4,398,289.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	354,483,553.00		354,483,553.00	400,161,066.00		400,161,066.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(171,268.00)		(171,268.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	354,312,285.00	0.00	354,312,285.00	400,161,066.00	0.00	400,161,066.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	620,168,267.11		620,168,267.11	629,408,392.00		629,408,392.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,580,627.03		3,580,627.03	1,500,000.00		1,500,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2020-21 Actual			2021-22 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			262,149,317.81			271,927,487.36
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0000			0.9674
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			271,927,487.36			278,136,141.19
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			46,127,229.78			19,527,642.00
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)			4,162,581.60			4,026,889.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			230,081,356.33			263,006,788.19
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			230,081,356.33			263,006,788.19
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			1,603,989.22			674,941.84
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			47,731,219.00			20,202,583.84
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)			228,477,367.11			262,331,846.35
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			47,731,219.00			
b. State Subventions (Line D8)			228,477,367.11			
c. Less: Excluded Appropriations (Line C23)			4,281,098.75			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			271,927,487.36			

[illegible]

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) 16,561,098.54
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) 418,123,326.39

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) 3.96%

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)	11,367,354.85
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	8,582,323.38
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	64,190.00
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)	2,060,911.15
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	22,074,779.38
9. Carry-Forward Adjustment (Part IV, Line F)	(1,240,191.82)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	20,834,587.56

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	312,666,697.85
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	93,561,951.36
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	34,351,668.18
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	149,582.10
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,487.30
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	262.15
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,474,617.70
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)	6,730,310.41
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)	4,714,902.65
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)	49,982,299.67
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)	2,467,528.88
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	8,471,796.12
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	13,092,763.12
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)	527,665,867.49

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)	4.18%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	3.95%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>22,074,779.38</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>628,180.73</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(3,575,603.51)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.33%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.33%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.33%) times Part III, Line B19); zero if positive	<u>(3,720,575.46)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(3,720,575.46)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.48%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,860,287.73) is applied to the current year calculation and the remainder (\$-1,860,287.73) is deferred to one or more future years:	<u>3.83%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,240,191.82) is applied to the current year calculation and the remainder (\$-2,480,383.64) is deferred to one or more future years:	<u>3.95%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(1,240,191.82)</u>

Approved indirect cost rate: 4.33%
Highest rate used in any program: 4.33%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	12,337,034.87	534,193.61	4.33%
01	3310	6,395,247.44	276,914.21	4.33%
01	3311	5,800.82	251.18	4.33%
01	3315	157,792.58	6,832.42	4.33%
01	3345	2,459.20	106.48	4.33%
01	3385	37,883.51	1,640.36	4.33%
01	3395	10,085.21	436.69	4.33%
01	3410	222,557.77	9,619.01	4.32%
01	3550	164,386.32	7,117.93	4.33%
01	4035	1,371,838.62	59,400.61	4.33%
01	4127	1,471,833.59	29,436.67	2.00%
01	4201	8,288.45	165.77	2.00%
01	4203	851,468.98	17,029.38	2.00%
01	6010	337,328.40	14,607.20	4.33%
01	6128	58,955.28	2,552.76	4.33%
01	6387	846,374.72	36,648.54	4.33%
01	6388	473,159.55	20,488.77	4.33%
01	6500	47,945,183.81	2,075,962.16	4.33%
01	6520	367,136.05	15,896.99	4.33%
01	6546	2,114,186.41	91,544.27	4.33%
01	7220	71,853.96	3,112.04	4.33%
01	7311	29,669.89	1,284.71	4.33%
01	7370	58,147.40	2,518.60	4.33%
01	7510	12,711.00	550.00	4.33%
01	9010	627,414.88	25,096.06	4.00%
11	6371	190,425.64	8,246.68	4.33%
11	6391	1,531,993.24	66,330.66	4.33%
12	5025	82,896.00	3,589.00	4.33%
12	5210	329,965.70	14,287.52	4.33%
12	6105	7,763,423.72	336,156.74	4.33%
13	5310	15,757,860.19	682,315.35	4.33%
13	5320	17,551,187.91	759,966.43	4.33%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		3,745,452.65	3,745,452.65
2. State Lottery Revenue	8560	5,996,991.10		2,591,273.99	8,588,265.09
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		5,996,991.10	0.00	6,336,726.64	12,333,717.74
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	5,996,991.10			5,996,991.10
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		2,320,239.40	2,320,239.40
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		5,996,991.10	0.00	2,320,239.40	8,317,230.50
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	4,016,487.24	4,016,487.24
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.

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	1,284,414.83	3,106,499.50	4,390,914.33	262,587.79		4,653,502.12			
1110	Regular Education, K–12	252,847,859.16	119,723,260.56	372,571,119.72	22,280,695.82		394,851,815.54			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	5,981,300.53	2,397,643.08	8,378,943.61	501,082.03		8,880,025.64			
3300	Independent Study Centers	174,496.94	83,959.45	258,456.39	15,456.35		273,912.74			
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	6,924,853.03	2,759,958.15	9,684,811.18	579,176.22		10,263,987.40			
4110	Regular Education, Adult	66,567.54	0.00	66,567.54	3,980.91		70,548.45			
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00			
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00			
4760	Bilingual	7,828,254.16	0.00	7,828,254.16	468,149.41		8,296,403.57			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	70,435,162.46	25,882,548.77	96,317,711.23	5,760,042.88		102,077,754.11			
6000	Regional Occupational Ctr/Prg (ROC/P)	1,436,614.34	0.00	1,436,614.34	85,913.17		1,522,527.51			
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	1,487.30	0.00	1,487.30	88.94	1,576.24				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
Other Costs										
----	Food Services					1,644,006.79	1,644,006.79			
----	Enterprise					262.15	262.15			
----	Facilities Acquisition & Construction					9,636,524.57	9,636,524.57			
----	Other Outgo					103,478.00	103,478.00			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						2,612,174.45	2,612,174.45	2,976,525.47	5,588,699.92
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(1,870,892.38)	(1,870,892.38)
----	Total General Fund and Charter Schools Funds Expenditures	346,981,010.29	156,566,043.96	503,547,054.25	31,062,806.61	11,384,271.51	545,994,132.37			

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	1,091,187.54	187,978.82	0.00	0.00	5,248.47	0.00	0.00			0.00	0.00	1,284,414.83
1110	Regular Education, K-12	249,682,194.42	2,489,772.74	102,002.77	420,121.77	4,185.36	0.00	149,582.10			0.00	0.00	252,847,859.16
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	3,948,746.38	55,925.00	3,522.22	828,302.82	894,275.34	0.00	0.00			250,528.77	0.00	5,981,300.53
3300	Independent Study Centers	172,841.62	1,655.32	0.00	0.00	0.00	0.00	0.00			0.00	0.00	174,496.94
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	5,696,529.93	967,573.67	8,790.00	249,490.22	2,469.21	0.00	0.00			0.00	0.00	6,924,853.03
4110	Regular Education, Adult	56,966.91	721.69	0.00	8,878.94	0.00	0.00	0.00			0.00	0.00	66,567.54
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	2,840,647.57	3,014,634.96	1,763,701.09	209,270.54	0.00	0.00	0.00			0.00	0.00	7,828,254.16
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	56,204,164.85	4,224,904.63	0.00	680.74	6,988,616.60	3,006,869.64	0.00			9,926.00	0.00	70,435,162.46
6000	ROC/P	1,374,388.50	4,670.84	57,355.00	200.00	0.00	0.00	0.00			0.00	0.00	1,436,614.34
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		1,487.30	0.00	0.00	0.00	1,487.30
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		321,067,667.72	10,947,837.67	1,935,371.08	1,716,945.03	7,894,794.98	3,006,869.64	149,582.10	1,487.30	0.00	260,454.77	0.00	346,981,010.29

* 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	2,084,380.55	1,022,118.95	0.00	3,106,499.50
1110	Regular Education, K–12	77,947,382.31	38,232,773.74	3,543,104.51	119,723,260.56
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	1,596,522.82	801,120.26	0.00	2,397,643.08
3300	Independent Study Centers	56,334.61	27,624.84	0.00	83,959.45
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	1,848,338.54	911,619.61	0.00	2,759,958.15
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	16,849,681.67	8,259,826.12	773,040.98	25,882,548.77
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		1,270,742.48		1,270,742.48
--	Child Development (Fund 12)	84,501.91	41,437.25	0.00	125,939.16
--	Cafeteria (Funds 13 and 61)		1,215,492.81		1,215,492.81
Total Allocated Support Costs		100,467,142.41	51,782,756.06	4,316,145.49	156,566,043.96

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,474,617.70
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	64,190.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	18,097,665.26
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	13,297,226.03
5	Total Central Administration Costs in General Fund and Charter Schools Funds	32,933,698.99
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	346,981,010.29
2	Total Allocated Costs (from Form PCR, Column 2, Total)	156,566,043.96
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	503,547,054.25
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,467,528.88
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	8,471,796.12
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	36,221,067.64
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	47,160,392.64
D. Total Direct Charged and Allocated Costs (B3 + C5)		550,707,446.89
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.98%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	1,644,006.79				1,644,006.79
Enterprise (Objects 1000-5999, 6400, and 6500)		262.15			262.15
Facilities Acquisition & Construction (Objects 1000-6500)			9,636,524.57		9,636,524.57
Other Outgo (Objects 1000-7999)				103,478.00	103,478.00
Total Other Costs	1,644,006.79	262.15	9,636,524.57	103,478.00	11,384,271.51

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	21,072,776.00	17,941,105.48	39,947,916.10	21,505,344.85	51,782,756.05	0.00	4,316,145.49
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	37.00	37.00	37.00	37.00	37.00		
1110 Regular Education, K-12	1,383.65	1,383.65	1,383.65	1,383.65	1,384.00		220.00
3100 Alternative Schools							
3200 Continuation Schools	28.34	28.34	28.34	28.34	29.00		
3300 Independent Study Centers	1.00	1.00	1.00	1.00	1.00		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	32.81	32.81	32.81	32.81	33.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	299.10	299.10	299.10	299.10	299.00		48.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)					46.00		
-- Child Development (Fund 12)	1.50	1.50	1.50	1.50	1.50		
-- Cafeteria (Funds 13 & 61)					44.00		
C. Total Allocation Factors	1,783.40	1,783.40	1,783.40	1,783.40	1,874.50	0.00	268.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(554,457.78)	0.00	(1,870,892.38)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							5,529,688.19	6,139,376.81
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							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	132,140.20	0.00	74,577.34	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	605,652.22
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	224,115.63	0.00	354,033.26	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,423,009.77
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(177,594.89)	1,442,281.78	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							21,235.22	3,255,744.26
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	375,496.84	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	382,824.97
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					10,361,351.39	10,361,351.39		
Fund Reconciliation							2,726,878.35	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	300.00	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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,566,367.13	37,560.86
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	732,052.67	(732,052.67)	1,870,892.38	(1,870,892.38)	10,361,351.39	10,361,351.39	11,844,168.89	11,844,168.89

Description	2020-21 Actual	2021-22 Budget	% Diff.
SELPA Name: Fontana Unified (FA)			
Date allocation plan approved by SELPA governance:	June 2, 2021		
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
Grand Total Apportionment, Taxes and Excess ERAF	0.00	0.00	0.00%
H. (Sum lines A.4 through G)			
I. Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Fontana Unified (FA00)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Current LEA: 36-67710-0000000 Fontana Unified		
Selected SELPA: FA		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
FA	Fontana Unified	June 2, 2021

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								4,468
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,721,052.32	0.00	312,557.07	9,777.00	1,867,457.28	25,170,621.20		30,081,464.87
2000-2999	Classified Salaries	1,467,128.38	0.00	0.00	0.00	547,729.16	9,495,553.91		11,510,411.45
3000-3999	Employee Benefits	2,213,051.56	0.00	144,497.03	4,058.51	1,196,130.19	17,192,800.77		20,750,538.06
4000-4999	Books and Supplies	357,398.13	0.00	0.00	0.00	110,933.63	201,369.01		669,700.77
5000-5999	Services and Other Operating Expenditures	1,093,390.07	0.00	3,622.00	119,885.00	1,118.98	6,205,031.26		7,423,047.31
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,852,020.46	0.00	460,676.10	133,720.51	3,723,369.24	58,265,376.15	0.00	70,435,162.46
7310	Transfers of Indirect Costs	91,980.96	0.00	0.00	1,640.36	6,938.90	2,378,643.55		2,479,203.77
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	0.00							0.00
	Total Indirect Costs and PCR Allocations	91,980.96	0.00	0.00	1,640.36	6,938.90	2,378,643.55	0.00	2,479,203.77
	TOTAL COSTS	7,944,001.42	0.00	460,676.10	135,360.87	3,730,308.14	60,644,019.70	0.00	72,914,366.23
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	42,560.00	0.00	0.00	0.00	54,727.58	5,292,001.08		5,389,288.66
2000-2999	Classified Salaries	863.71	0.00	0.00	0.00	122,303.59	396,874.96		520,042.26
3000-3999	Employee Benefits	6,918.89	0.00	0.00	0.00	58,758.92	2,026,845.84		2,092,523.65
4000-4999	Books and Supplies	6,010.77	0.00	0.00	0.00	0.00	21,857.12		27,867.89
5000-5999	Services and Other Operating Expenditures	5,235.50	0.00	0.00	0.00	792.00	523,438.47		529,465.97
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	61,588.87	0.00	0.00	0.00	236,582.09	8,261,017.47	0.00	8,559,188.43
7310	Transfers of Indirect Costs	436.69	0.00	0.00	0.00	6,938.90	286,784.40		294,159.99
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	436.69	0.00	0.00	0.00	6,938.90	286,784.40	0.00	294,159.99
	TOTAL BEFORE OBJECT 8980	62,025.56	0.00	0.00	0.00	243,520.99	8,547,801.87	0.00	8,853,348.42
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								8,853,348.42

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	2,678,492.32	0.00	312,557.07	9,777.00	1,812,729.70	19,878,620.12		24,692,176.21
2000-2999	Classified Salaries	1,466,264.67	0.00	0.00	0.00	425,425.57	9,098,678.95		10,990,369.19
3000-3999	Employee Benefits	2,206,132.67	0.00	144,497.03	4,058.51	1,137,371.27	15,165,954.93		18,658,014.41
4000-4999	Books and Supplies	351,387.36	0.00	0.00	0.00	110,933.63	179,511.89		641,832.88
5000-5999	Services and Other Operating Expenditures	1,088,154.57	0.00	3,622.00	119,885.00	326.98	5,681,592.79		6,893,581.34
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,790,431.59	0.00	460,676.10	133,720.51	3,486,787.15	50,004,358.68	0.00	61,875,974.03
7310	Transfers of Indirect Costs	91,544.27	0.00	0.00	1,640.36	0.00	2,091,859.15		2,185,043.78
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	0.00							0.00
	Total Indirect Costs and PCR Allocations	91,544.27	0.00	0.00	1,640.36	0.00	2,091,859.15	0.00	2,185,043.78
	TOTAL BEFORE OBJECT 8980	7,881,975.86	0.00	460,676.10	135,360.87	3,486,787.15	52,096,217.83	0.00	64,061,017.81
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								64,061,017.81
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	1,190,085.81	0.00	0.00	0.00	0.00	0.00		1,190,085.81
3000-3999	Employee Benefits	857,040.26	0.00	0.00	0.00	29,711.82	665,012.63		1,551,764.71
4000-4999	Books and Supplies	197,442.24	0.00	0.00	0.00	0.00	431.38		197,873.62
5000-5999	Services and Other Operating Expenditures	761,708.47	0.00	0.00	0.00	0.00	0.00		761,708.47
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,006,276.78	0.00	0.00	0.00	29,711.82	665,444.01	0.00	3,701,432.61
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	3,006,276.78	0.00	0.00	0.00	29,711.82	665,444.01	0.00	3,701,432.61
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)								31,595,534.00
	TOTAL COSTS								35,296,966.61

* 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	79,341,527.01	34,711,866.73
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)	79,341,527.01	34,711,866.73
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	4,468.00	
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)	4,468.00	

SELPA: Fontana Unified (FA)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Fontana Unified (FA)

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)

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

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

If (b) is less than (a).

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

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

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

SELPA: Fontana Unified (FA)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	72,914,366.23		
b. Less: Expenditures paid from federal sources	8,853,348.42		
c. Expenditures paid from state and local sources	64,061,017.81	79,341,527.01	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		79,341,527.01	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	64,061,017.81	79,341,527.01	(15,280,509.20)

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

	Actual FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	72,914,366.23		
b. Less: Expenditures paid from federal sources	8,853,348.42		
c. Expenditures paid from state and local sources	64,061,017.81	79,341,527.01	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		79,341,527.01	
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	64,061,017.81	79,341,527.01	
d. Special education unduplicated pupil count	4,468	4,468	
e. Per capita state and local expenditures (A2c/A2d)	14,337.74	17,757.73	(3,419.99)

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

SELPA: Fontana Unified (FA)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2020-21	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	35,296,966.61	39,113,662.62	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		39,113,662.62	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	35,296,966.61	39,113,662.62	(3,816,696.01)

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	35,296,966.61	39,113,662.62	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		39,113,662.62	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	35,296,966.61	39,113,662.62	
b. Special education unduplicated pupil count	4,468	4,468	
c. Per capita local expenditures (B2a/B2b)	7,899.95	8,754.18	(854.23)

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.

BRIANA H. BLANCHARD
Contact Name

909-357-5000 X 29145
Telephone Number

EXEC. DIRECTOR, FISCAL SERVICES
Title

BRIANA.HENNES@FUSD.NET
Email Address

SELPA: Fontana Unified (FA)

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

SELPA: Fontana Unified (FA)

Object Code	Description	Fontana Unified (FA00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0

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

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								4,468
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	3,176,113.00	0.00	0.00	9,777.00	1,845,653.00	26,979,867.00		32,011,410.00
2000-2999	Classified Salaries	1,831,788.00	0.00	0.00	0.00	562,773.00	9,692,454.00		12,087,015.00
3000-3999	Employee Benefits	2,360,080.00	0.00	0.00	3,196.00	1,116,737.00	15,670,792.00		19,150,805.00
4000-4999	Books and Supplies	2,336,852.00	0.00	0.00	0.00	65,602.00	936,562.00		3,339,016.00
5000-5999	Services and Other Operating Expenditures	1,435,812.00	0.00	0.00	119,885.00	13,496.00	8,512,212.00		10,081,405.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,140,645.00	0.00	0.00	132,858.00	3,604,261.00	61,791,887.00	0.00	76,669,651.00
7310	Transfers of Indirect Costs	61,381.00	0.00	0.00	1,063.00	4,520.00	1,641,314.00		1,708,278.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	61,381.00	0.00	0.00	1,063.00	4,520.00	1,641,314.00	0.00	1,708,278.00
	TOTAL COSTS	11,202,026.00	0.00	0.00	133,921.00	3,608,781.00	63,433,201.00	0.00	78,377,929.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	3,176,113.00	0.00	0.00	9,777.00	1,845,653.00	22,353,030.00		27,384,573.00
2000-2999	Classified Salaries	1,831,788.00	0.00	0.00	0.00	444,009.00	9,557,470.00		11,833,267.00
3000-3999	Employee Benefits	2,360,080.00	0.00	0.00	3,196.00	1,075,568.00	13,718,819.00		17,157,663.00
4000-4999	Books and Supplies	438,872.00	0.00	0.00	0.00	65,602.00	935,893.00		1,440,367.00
5000-5999	Services and Other Operating Expenditures	1,427,609.00	0.00	0.00	119,885.00	12,000.00	8,100,842.00		9,660,336.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,234,462.00	0.00	0.00	132,858.00	3,442,832.00	54,666,054.00	0.00	67,476,206.00
7310	Transfers of Indirect Costs	60,983.00	0.00	0.00	1,063.00	0.00	1,453,168.00		1,515,214.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	60,983.00	0.00	0.00	1,063.00	0.00	1,453,168.00	0.00	1,515,214.00
	TOTAL BEFORE OBJECT 8980	9,295,445.00	0.00	0.00	133,921.00	3,442,832.00	56,119,222.00	0.00	68,991,420.00
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								68,991,420.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,517,299.00	0.00	0.00	0.00	0.00	0.00		1,517,299.00
3000-3999	Employee Benefits	1,009,284.00	0.00	0.00	0.00	0.00	0.00		1,009,284.00
4000-4999	Books and Supplies	275,872.00	0.00	0.00	0.00	0.00	0.00		275,872.00
5000-5999	Services and Other Operating Expenditures	977,148.00	0.00	0.00	0.00	0.00	0.00		977,148.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,779,603.00	0.00	0.00	0.00	0.00	0.00	0.00	3,779,603.00
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	3,779,603.00	0.00	0.00	0.00	0.00	0.00	0.00	3,779,603.00
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)								34,941,772.00
	TOTAL COSTS								38,721,375.00

* 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								4,468
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,721,052.32	0.00	312,557.07	9,777.00	1,867,457.28	25,170,621.20		30,081,464.87
2000-2999	Classified Salaries	1,467,128.38	0.00	0.00	0.00	547,729.16	9,495,553.91		11,510,411.45
3000-3999	Employee Benefits	2,213,051.56	0.00	144,497.03	4,058.51	1,196,130.19	17,192,800.77		20,750,538.06
4000-4999	Books and Supplies	357,398.13	0.00	0.00	0.00	110,933.63	201,369.01		669,700.77
5000-5999	Services and Other Operating Expenditures	1,093,390.07	0.00	3,622.00	119,885.00	1,118.98	6,205,031.26		7,423,047.31
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,852,020.46	0.00	460,676.10	133,720.51	3,723,369.24	58,265,376.15	0.00	70,435,162.46
7310	Transfers of Indirect Costs	91,980.96	0.00	0.00	1,640.36	6,938.90	2,378,643.55		2,479,203.77
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)	0.00							0.00
	Total Indirect Costs	91,980.96	0.00	0.00	1,640.36	6,938.90	2,378,643.55	0.00	2,479,203.77
	TOTAL COSTS	7,944,001.42	0.00	460,676.10	135,360.87	3,730,308.14	60,644,019.70	0.00	72,914,366.23
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	42,560.00	0.00	0.00	0.00	54,727.58	5,292,001.08		5,389,288.66
2000-2999	Classified Salaries	863.71	0.00	0.00	0.00	122,303.59	396,874.96		520,042.26
3000-3999	Employee Benefits	6,918.89	0.00	0.00	0.00	58,758.92	2,026,845.84		2,092,523.65
4000-4999	Books and Supplies	6,010.77	0.00	0.00	0.00	0.00	21,857.12		27,867.89
5000-5999	Services and Other Operating Expenditures	5,235.50	0.00	0.00	0.00	792.00	523,438.47		529,465.97
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	61,588.87	0.00	0.00	0.00	236,582.09	8,261,017.47	0.00	8,559,188.43
7310	Transfers of Indirect Costs	436.69	0.00	0.00	0.00	6,938.90	286,784.40		294,159.99
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	436.69	0.00	0.00	0.00	6,938.90	286,784.40	0.00	294,159.99
	TOTAL BEFORE OBJECT 8980	62,025.56	0.00	0.00	0.00	243,520.99	8,547,801.87	0.00	8,853,348.42
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								8,853,348.42

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	2,678,492.32	0.00	312,557.07	9,777.00	1,812,729.70	19,878,620.12		24,692,176.21
2000-2999	Classified Salaries	1,466,264.67	0.00	0.00	0.00	425,425.57	9,098,678.95		10,990,369.19
3000-3999	Employee Benefits	2,206,132.67	0.00	144,497.03	4,058.51	1,137,371.27	15,165,954.93		18,658,014.41
4000-4999	Books and Supplies	351,387.36	0.00	0.00	0.00	110,933.63	179,511.89		641,832.88
5000-5999	Services and Other Operating Expenditures	1,088,154.57	0.00	3,622.00	119,885.00	326.98	5,681,592.79		6,893,581.34
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,790,431.59	0.00	460,676.10	133,720.51	3,486,787.15	50,004,358.68	0.00	61,875,974.03
7310	Transfers of Indirect Costs	91,544.27	0.00	0.00	1,640.36	0.00	2,091,859.15		2,185,043.78
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)	0.00							0.00
	Total Indirect Costs	91,544.27	0.00	0.00	1,640.36	0.00	2,091,859.15	0.00	2,185,043.78
	TOTAL BEFORE OBJECT 8980	7,881,975.86	0.00	460,676.10	135,360.87	3,486,787.15	52,096,217.83	0.00	64,061,017.81
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								64,061,017.81
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	1,190,085.81	0.00	0.00	0.00	0.00	0.00		1,190,085.81
3000-3999	Employee Benefits	857,040.26	0.00	0.00	0.00	29,711.82	665,012.63		1,551,764.71
4000-4999	Books and Supplies	197,442.24	0.00	0.00	0.00	0.00	431.38		197,873.62
5000-5999	Services and Other Operating Expenditures	761,708.47	0.00	0.00	0.00	0.00	0.00		761,708.47
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,006,276.78	0.00	0.00	0.00	29,711.82	665,444.01	0.00	3,701,432.61
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	3,006,276.78	0.00	0.00	0.00	29,711.82	665,444.01	0.00	3,701,432.61
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)								31,595,534.00
	TOTAL COSTS								35,296,966.61

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

SELPA: Fontana Unified (FA)

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: Fontana Unified (FA)

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: Fontana Unified (FA)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2020-21	Difference (A - B)
A. 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	78,377,929.00		
b. Less: Expenditures paid from federal sources	9,386,509.00		
c. Expenditures paid from state and local sources	68,991,420.00	89,941,669.42	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		89,941,669.42	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	68,991,420.00	89,941,669.42	(20,950,249.42)

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

	Budgeted Amounts FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	78,377,929.00		
b. Less: Expenditures paid from federal sources	9,386,509.00		
c. Expenditures paid from state and local sources	68,991,420.00	89,941,669.42	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		89,941,669.42	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	68,991,420.00	89,941,669.42	
d. Special education unduplicated pupil count	4468	4468	
e. Per capita state and local expenditures (A2c/A2d)	15,441.23	20,130.19	(4,688.96)

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: Fontana Unified (FA)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2021-22	Comparison Year FY 2020-21	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	38,721,375.00	35,295,481.61	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		35,295,481.61	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	38,721,375.00	35,295,481.61	3,425,893.39

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	38,721,375.00	35,295,481.61	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		35,295,481.61	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	38,721,375.00	35,295,481.61	
b. Special education unduplicated pupil count	4,468	4,468	
c. Per capita local expenditures (B2a/B2b)	8,666.38	7,899.62	766.76

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.

BRIANA H. BLANCHARD
Contact Name

909-357-5000 X 29145
Telephone Number

EXEC. DIRECTOR, FISCAL SERVICES
Title

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Email Address

SELPA: Fontana Unified (FA)

Object Code	Description	Fontana Unified (FA00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: Fontana Unified (FA)

Object Code	Description	Fontana Unified (FA00)	Adjustments*	Total
BUDGET - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0

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

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Unaudited Actuals
2021-22 Budget
Technical Review Checks

Fontana Unified

San Bernardino 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

GENERAL LEDGER CHECKS

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	-404,895.00
Explanation: Covid resource - expenses budgeted with no revenue.		
01	7425	-8,961,730.13
Explanation: Covid Resource split to unearned revenue after adopted budget was completed.		
Total of negative resource balances for Fund 01		-9,366,625.13

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

FUND	RESOURCE	OBJECT	VALUE
01	3215	9790	-404,895.00
Explanation: Covid resource- expenses budeted with no revenue			
01	7425	9790	-8,961,730.13
Explanation: Covid resource split to unearned revenue resource after adopted budget was completed.			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2020-21 Unaudited Actuals
Technical Review Checks

Fontana Unified

San Bernardino 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)
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IMPORT CHECKS

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE	
FD	RS	PY	GO	FN	OB			
01	3220	0	0000	0000	9791	3220	9791	-9,678,962.13

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.