

2020-2021 Unaudited Actuals

September 14, 2021





About Us

The Meniffee Union School District has roots dating back to 1890 when, on March 31, 1890, the old "Antelope School," under the purview of the San Diego School District, received one and a half acres of land from William W. Snoddy for the new school site on the southwest corner of Newport and Bradley Roads. This 1890 building had a spacious entry on the north, a large glass room on the west, another large room on the east and a stage in between. The Vale Union High School used this east room beginning in 1891.

The first Paloma School, was located on the north side of Scott Road about one half-mile east of Briggs Road. This building was later moved east to one of the Holland places on Scott Road. In the diary of George Davenport the new Everton School is mentioned. The school was opened September 14, 1891. It is believed that the name Everton was changed to Antelope. Antelope School was used until the highway was improved to make Highway 395. The Antelope building was later moved to Briggs and Holland Roads where it fell into disrepair. No classes were held at this site. The second Paloma School, was located at Garbani and Leon Roads in the early 1890s and then moved to the Antelope site. Antelope and Meniffee graduates attended Perris Union High School. For a short time Antelope children attended the Meniffee School on Newport until the new Meniffee School on Garbani (now Garbani Road) opened in 1952.

The Meniffee and Antelope School Districts unionized in December 1951 and resolved that the new school district should be called "Meniffee Union Elementary School District," according to the Meniffee school board minutes dated December 7, 1951.

The Meniffee Union School District is growing rapidly. In 1981, there were 301 students registered in the District. By 1985, the number had increased to 700, and today the District: serves over 10,200 students from preschool age through grade eight at 11 elementary schools, 3 middle schools and one preschool campus.

To address the rapid increase in student population, substantial improvements will be made to the Meniffee Valley Middle School campus, a fourth middle school will be built near the Audie Murphy Ranch community, and an additional elementary school will be built on the east side of Interstate 215. Additionally, the Harvest Hill STEAM Academy has gone from a Kindergarten-5th grade model, to serve K-6 for the 2018/19 school year, and will serve grades K-8 by the 2020/21 school year.



Governing Board Goals for 2020/21

In accordance with our District's Local Control Accountability Plan to maximizing student learning, the 2020-21 Governing Board goals reflect the following priorities:

1. Build Capacity in Student Learning

- a. Engagement/Re Engagement of Students
- b. Assessment of Present Levels of Students
- c. Provide Differential Small Group Instruction

2. Strengthen Social Emotional Support for Students and Staff

- a. Focus Groups – Students, Staff, and Parents
- b. Implementation of Curricular and Extracurricular Activities for Students

3. Improve District-wide Systems and Alignment

- a. Divisions/Departments to Identify a System, Define Improvement, and Identify a Measure of Success Within the Division/Department



The Mission of the Meniffee Union School District in partnership with students, families, and the changing, diverse Meniffee Valley communities is to develop lifelong learners with the skills, knowledge, and desire to be respectful, compassionate, responsible, and contributing citizens by providing a high-quality education in a nurturing, challenging learning environment in which all children are empowered to reach their full potential.



Board of Education

Mrs. Jacquelyn A. Johansen, President

Mr. J. Kyle Root, Vice President

Mr. Morgan Singleton II, Clerk

Mr. Xavier Padilla, Deputy Clerk

Mr. Robert O'Donnell, Member



District Administration

Dr. Jennifer Root, Superintendent

Marc Bommarito, Assistant Superintendent of Business Services

Dr. Kimberly Huesing, Assistant Superintendent of Educational Services

Chad McGough, Assistant Superintendent of Personnel

Timothy Biland, Director of Curriculum, Instruction & Special Programs

Dr. Julie Hong, Executive Director of Special Education

Regina Hanson, Director of Fiscal Services

Linda Hickey, Director of Personnel

Shakenya Edison, Director of Student Success Services

Kara McGee, Director of Risk Management

Jim Sellers, Director of Facilities

Dr. John Morgan, Director of Technology

Adriana Lopez, Director of Nutrition Services

Annette Dochstader, Director of Transportation

Cheryl Frye, Curriculum & Instruction Coordinator

Jennifer Baker, Curriculum & Instruction Coordinator

MUSD SCHOOL ADMINISTRATORS AND KEY STAFF

CKE **Callie Kirkpatrick Elementary (104)**
 28800 Reviere Dr
 Menifee CA 92584
 951-672-6420 Fax 672-6423
Mrs. Julie Makapugay, Principal
 Mrs. Rosalie (Rosie) Bense, Secretary II
 Mrs. Megan DeLong, Office Clerk AM
 Mrs. Teri Zitter, Office Clerk

CWM **Chester W. Morrison Elementary (103)**
 30250 Bradley Rd
 Menifee CA 92584
 951-679-7076 Fax 672-6436
Ms. Maria-Elena Talamantes, Principal
 Mrs. Sharon Klentzin, Secretary II
 Mrs. Adriana Perez, Office Clerk

ERE **Evans Ranch Elementary (108)**
 30465 Evans Rd
 Menifee CA 92584
 951-246-7690 Fax 246-7805
Mr. Mike Reyes, Principal
 Ms. Denise Lemieux, Secretary II
 Mrs. Stephanie Eshraghi, Office Clerk AM
 Mrs. Angela Thompson, Office Clerk

FCE **Freedom Crest Elementary (106)**
 29282 Menifee Rd
 Menifee CA 92584
 951-679-5285 Fax 672-2651
Mr. Eli Orr, Principal
Ms. Sue Di Bernardo, Asst. Principal
 Mrs. Rebecca (Becky) Orsborn, Secretary II
 Mrs. Michelle (Shelly) Vega, Office Clerk
 Mrs. Winnie Laban, Office Clerk (PT AM)

HBE **Herk Bouris Elementary (111)**
 34257 Kalanchoe Rd
 Lake Elsinore CA 92532
 951-244-7657 Fax 244-8406
Mrs. Stephanie Acosta, Principal
 Mrs. Sonia Castaneda, Secretary II
 Mrs. Cathy Kirschman, Office Clerk
 TBD, Office Clerk

HHSA **Harvest Hill STEAM Academy (112)**
 31600 Pat Road
 Winchester, CA 92596
 Telephone 951-325-6000 Fax 951-325-6997
Mr. Brian Martes, Principal
Mrs. Patti Fregin, Asst. Principal
 Ms. Tracy Tovar, K-8 School Secretary
 Mrs. Amalia Valdez, K-8 Attendance Clerk
 Mrs. Shawnette White, Office Clerk

OME **Oak Meadows Elementary (107)**
 28600 Poinsettia St
 Murrieta CA 92563
 951-246-4210 Fax 679-4637
Mrs. Jennifer Baker, Principal
Ms. Karris Brilee, Asst. Principal
 Mr. Christopher Nile, Secretary II
 Mrs. Sheila Curtis, Office Clerk
 Ms. Jaren Halili, Office Clerk

QVE **Quail Valley Elementary (109)**
 23757 Canyon Heights Dr
 Menifee CA 92587
 951-244-1937 Fax 244-6842
Mrs. Lily Pena, Principal
 Mrs. Letisia Romero, Secretary II
 Mrs. Lupe Gill, Office Clerk

RES **Ridgemoor Elementary (105)**
 25455 Ridgemoor Rd
 Menifee CA 92586
 951-672-6450 Fax 672-6456
Mr. Mike Walsh, Principal
 Mrs. Tracy Blaze, Secretary II
 Mrs. Raquel Lopez, Office Clerk
 Mrs. Pamela Radford, Office Clerk PM

SSE **Southshore Elementary (110)**
 30975 Southshore Dr
 Menifee CA 92584
 951-672-0013 Fax 723-1230
Mrs. Bridget Heeren, Principal
Mrs. Kellie Cross, Asst. Principal
 Ms. Brianna Conard, Secretary II
 Mrs. Carmen Adame, Office Clerk
 Mrs. Tania Moreno, Office Clerk PT

TES **Táawila Elementary School (113)**
 30344 Stage Coach Road
 Menifee, CA 92586
 951-723-3001 Fax 723-3003
Mrs. Daphne Donoho, Principal
 Ms. Elizabeth (Liz) Nowlen-Fritchman, Secretary II
 Ms. Melissa (Lisa) Rodriguez, Office Clerk

BMMS **Bell Mountain Middle School (203)**
 28525 La Piedra Rd
 Menifee CA 92584
 951-301-8496 Fax 301-5286
Dr. Regina Zurbano, Principal
Mrs. Maria Fraga, Asst. Principal
 Mrs. Denise Constable, Middle School Secretary
 Ms. Laura Jolly, Office Clerk
 Mrs. Stephanie LaCroix, Office Clerk
 Mrs. Mireya Rosenfeld, Attendance Clerk
 Mrs. Susan Zeigler, Office Clerk

HCMS **Hans Christensen Middle School (204)**
 27625 Sherman Rd
 Menifee CA 92585
 951-679-8356 Fax 679-4090
Mrs. Kristina Lyman, Principal
Ms. Vanessa Westmoreland, Asst. Principal
 Mrs. Cristina Jimenez, Middle School Secretary
 Mrs. Ann Nardoni, Attendance Clerk
 Mrs. Laura Tassone-Benson, Office Clerk
 Mrs. Catherine Rivera, AM Office Clerk
 Mrs. Veronica Rivera, Office Clerk
 Ms. Pamela Guzman, PM Office Clerk

MVMS **Menifee Valley Middle School (202)**
 26255 Garbani Rd
 Menifee CA 92584
 951-672-6400 Fax 672-6415
Mrs. Melinda Conde, Principal
Ms. Peyton Davis, Assistant Principal
Mr. Michael Blanton, Dean of Students
 Mrs. Yvette Baca, Middle School Secretary
 Mrs. Jamie Yates, Attendance Clerk
 Mrs. Amanda Buettner, Office Clerk
 Mrs. Tonia Mulato, Office Clerk
 Mrs. Monica Stevens, Office Clerk

PRE **Menifee Preschool (720)**
 26350 La Piedra Rd.
 Menifee, CA 92584
 951-672-6478 Fax 672-6479
Mrs. Patricia Sosa-Alaniz, Preschool Administrator
 Ms. Helen Rainford, Secretary III
 Mrs. Gabriela Martinez, Office Clerk

SRA

Santa Rosa Academy

27587 La Piedra Road

Menifee, CA 92584

(951) 672-2400 Fax 672-6060

Mr. Aaron Capp, MS/HS Principal acapp@sra.mn

Ms. Teri Heron, Elementary Principal theron@sra.mn

Dr. Robert Hennings, Exec Director X1201 rhennings@sra.mn

Tasha Montes, Exec Asst to Dr. Hennings X1202 tmontes@sra.mn



2021-22 Budget Calendar

2021

January	Begin development of 2021-2022 Financial Projections with staff
January 15th	Governor's Proposed Budget for 2021-2022 to Legislature
January 15th	P-1 Attendance Report Period for 2020-21
January - March	Conduct meetings with staff to review budget requests
March 9th	Second Interim Report Presented for 2020-21
March 15th	Deadline to notify certificated staff of preliminary layoff
April 20th	P-2 Attendance Report Period for 2020-21
May 15th	Governor's 2021-22 May Revision
June 1st	County Office of Education will submit budget publication and hearing to a local newspaper of general circulation for publication
June 3rd-7th	Proposed Adopted Budget and LCAP Document available for public inspection for at least three days
June 8th	Public Hearing of Proposed 2021-22 Budget & Local Control Accountability Plan
June 22nd	Governing Board Adopts 2021-22 Budget & Local Control Accountability Plan
June 30th	Budget Submitted to Riverside County Office of Education
July 1st	Fiscal Year 2021-22 Begins
July - August	Budget Review and Revisions as needed
August 10th	Unaudited Actuals for 2020-21 are prepared
August TBD	Annual Audit of District's financials for 2020-21
September 14th	Unaudited Actuals and EPA Expenditure Plan for 2020-21 are presented to the board for approval
December 14th	First Interim Report Presented & Annual Audit of District's Financials for 2021-22

2022

January	Governor's Proposed Budget for 2022-23 to Legislature
January	Begin development of 2022-23 Financial Projections with staff
January 10th	P-1 Attendance Report Period for 2021-22
January - March	Conduct meetings with staff to review budget requests
March	Board Meeting-TBD Second Interim Report Presented for 2021-22

Menifee Union School District Modified Traditional Calendar for 2020-21

First Day of School August 12, 2020 - Last Day of School June 8, 2021

S1 Semester 1	STUDENT DAYS	PLC PLC	NS NON-STUDENT DAYS
S2 Semester 2	PC PARENT / TEACHER CONFERENCES	P PREP	H HOLIDAYS
		SD STAFF DEVELOPMENT DAY	M MINIMUM DAY
		SC Site Coll/Articulation	MS MIDDLE SCHOOL
			E ELEMENTARY

**Approved by the
Governing Board
12/10/19**

JULY 2020																															
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OCTOBER 2020																																																											
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NOVEMBER 2020																																												
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DECEMBER 2020																																									
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JANUARY 2021																																									
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98			99			100			101			102			103			104			105			106			107			108			109			110			111			112			113			114			115		

MARCH 2021																																																																				
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116			117			118			119			120			121			122			123			124			125			126			127			128			129			130			131			132			133			134			135			136			137			138		

APRIL 2021																																															
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139			140			141			142			143			144			145			146			147			148			149			150			151			152			153			154		

MAY 2021																																																											
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155			156			157			158			159			160			161			162			163			164			165			166			167			168			169			170			171			172			173			174		

JUNE 2021																																													
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175			176			177			178			179			180																														

UNRESTRICTED GENERAL FUND No. 03
SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actuals	2020-21 Estimated Actuals	2020-21 Actuals
Revenue	81,165,874	84,064,696	93,002,956	96,718,191	95,465,565	95,862,100
Expenditures	82,141,575	85,413,236	89,661,728	93,532,180	95,518,948	92,690,931
Net Surplus/(Deficit)	(975,701)	(1,348,540)	3,341,228	3,186,012	(53,383)	3,171,170
Beginning Balance	9,072,708	8,097,006	6,748,466	10,089,694	13,275,706	13,275,705
Ending Balance (EFB)	<u>8,097,006</u>	<u>6,748,466</u>	<u>10,089,694</u>	<u>13,275,705</u>	<u>13,222,323</u>	<u>16,446,875</u>
<u>Components of Ending Fund Balance</u>						
0000-Budget Contingencies	1,709,147	1,719,514	1,703,855	3,641,350	3,828,419	5,921,130
0003-Energy conservation/Generation Project	0	571,611	1,406,005	1,231,091	338,329	595,714
0006-1X Discretionary	2,356,792	1,267,778	2,380,238	2,371,083	1,818,542	1,816,730
0007- Print Services	0	0	0	249	0	0
0012-Health Grant-stand up desks	25,100	0	0	0	0	0
0013-Assistance League Grant for Teachers	0	642	0	2,368	0	596
0015-Community Grant	0	442	0	700	7,500	8,126
0016-Early Intervention Prek Grant	0	0	0	1,063,235	1,063,235	1,063,235
0020-Site Budget - Technology	79,999	0	0	0	0	0
0021-LCFF Supplemental Allocations	824,423	76,459	1,354,241	1,328,620	2,156,112	2,941,169
0600-Donation Account	99,776	94,351	109,830	129,607	136,253	321,908
0602-Donation Account-Site Library	14,901	23,484	19,787	12,003	10,500	11,577
0704-Transportation	0	0	8,195	0	0	0
0854-IMFRP Instructional Materials	131,485	30,173	11,771	173,623	249,020	259,519
	<u>5,241,622</u>	<u>3,784,454</u>	<u>6,993,921</u>	<u>9,953,928</u>	<u>9,607,910</u>	<u>12,939,704</u>
Required Reserve	2,850,384	2,959,012	3,090,773	3,316,777	3,609,413	3,502,171
Revolving Cash	5,000	5,000	5,000	5,000	5,000	5,000
	<u>8,097,006</u>	<u>6,748,466</u>	<u>10,089,694</u>	<u>13,275,705</u>	<u>13,222,323</u>	<u>16,446,875</u>

UNRESTRICTED GENERAL FUND No. 03
REVENUE

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actuals	2020-21 Estimated Actuals	2020-21 Actuals
REVENUE						
<u>LCFF (8010-8096)</u>						
LCFF Sources	54,292,155	54,784,541	59,093,282	70,369,979	58,979,994	40,832,917
Education Protection Account (EPA)	12,238,856	12,694,748	15,351,196	8,426,539	19,567,908	36,198,189
LCFF Property Taxes	11,243,683	12,206,742	12,718,142	14,015,992	15,131,218	15,798,289
Community Redevelopment Funds	653,967	991,510	1,324,629	1,663,805	1,034,737	1,922,266
LCFF In-Lieu of Property Taxes	(1,670,405)	(1,473,963)	(1,619,807)	(1,822,795)	(1,968,146)	(2,013,855)
	<u>76,758,257</u>	<u>79,203,578</u>	<u>86,867,442</u>	<u>92,653,520</u>	<u>92,745,711</u>	<u>92,737,806</u>
<u>Federal Revenue (8100-8299)</u>						
Medi-Cal Administrative	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>State (8300-8599)</u>						
Mandated Cost Reimbursement	2,269,970	1,728,082	2,063,037	320,687	330,577	330,577
Lottery Non-Prop 20 (1100)	1,464,102	1,590,258	1,741,926	1,643,432	1,609,685	1,833,127
SPED Early Intervention Grant	0	0	0	1,063,235	0	0
Assessment Reimbursement (CAASPP & CELDT)	24,400	31,131	31,915	34,188	4,680	4,680
	<u>3,758,472</u>	<u>3,349,470</u>	<u>3,836,878</u>	<u>3,061,542</u>	<u>1,944,942</u>	<u>2,168,384</u>
<u>Local (8600-8799)</u>						
Sale of Equipment	0	0	5,864	0	0	0
Sales - Print Shop	0	400	1,044	0	0	92
Leases & Rentals	279,899	335,066	332,717	208,193	62,500	101,143
Interests	54,325	95,299	143,657	150,795	100,000	138,982
Transportation Fees from Individuals	0	0	0	0	0	0
Interagency Services between LEA's	0	0	0	0	0	0
Other Fees & Contracts	139,966	143,072	145,635	150,150	132,520	142,184
Miscellaneous	5,928	745,265	1,461,050	330,845	297,392	362,985
Transfer In - Other	130,000	130,000	130,000	137,947	130,000	158,519
	<u>610,118</u>	<u>1,449,103</u>	<u>2,219,967</u>	<u>977,930</u>	<u>722,412</u>	<u>903,906</u>
Subtotal	<u>81,126,847</u>	<u>84,002,151</u>	<u>92,924,288</u>	<u>96,692,991</u>	<u>95,413,065</u>	<u>95,810,097</u>
<u>Other financing sources/uses</u>						
Interfund Transfer In	39,027	62,545	78,668	25,200	52,500	52,004
TOTAL REVENUE	<u>81,165,874</u>	<u>84,064,696</u>	<u>93,002,956</u>	<u>96,718,191</u>	<u>95,465,565</u>	<u>95,862,100</u>
Contributions to Restricted Fund	(11,480,340)	(11,853,979)	(13,485,723)	(15,431,125)	(14,696,396)	(14,698,420)
Total Financing Sources/Uses	<u>(11,441,313)</u>	<u>(11,791,434)</u>	<u>(13,407,055)</u>	<u>(15,405,925)</u>	<u>(14,643,896)</u>	<u>(14,646,416)</u>
Total - Ongoing Revenue	<u>69,685,534</u>	<u>72,210,717</u>	<u>79,517,233</u>	<u>81,287,067</u>	<u>80,769,169</u>	<u>81,163,680</u>

UNRESTRICTED GENERAL FUND No. 03
EXPENDITURES

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2020-21 Actuals
ENROLLMENT	10,118	10,135	10,393	10,765	10,455	10,455
AVERAGE DAILY ATTENDANCE (ADA)	9,722.60	9,730.20	9,984.13	10,302.51	10,298.98	10,298.98
EXPENDITURES						
Certificated Salaries	38,914,784	38,402,679	40,353,356	42,503,151	43,378,887	43,039,235
Classified Salaries	8,672,552	8,500,556	9,045,276	10,607,678	10,189,753	9,688,998
Employee Benefits	13,590,980	14,576,710	16,278,346	17,955,048	17,903,722	17,558,939
Books and Supplies	2,142,756	4,316,705	1,970,032	1,302,582	2,085,776	1,632,688
Operating Expenses	0	0	0	16,160	0	0
Travel & Conferences	179,350	153,144	117,818	100,902	106,511	50,286
Mileage	0	0	12,230	11,293	20,458	3,702
Education Assistance	0	0	5,530	8,434	10,000	14,529
Membership	76,244	83,868	73,318	85,533	85,407	76,808
Insurance	482,173	606,257	680,962	801,804	901,114	901,114
Gas/Fuel	48,025	32,179	58,956	66,953	96,750	92,235
Electric	894,431	768,197	746,918	700,660	998,450	821,508
Water	471,172	487,237	469,701	468,949	606,760	598,973
Waste Disposal	223,784	186,138	203,948	182,628	226,323	222,927
Alarm - Fire/Burglary	0	174,694	203,195	203,584	214,403	214,123
Rentals, Leases Repairs	891,610	667,466	680,705	647,708	636,820	557,664
Transfers of Direct Costs	(450,928)	(435,978)	(251,844)	(224,759)	(271,415)	(346,866)
Professional/Consulting Services & Operating Expenditures	3,997,704	1,606,316	2,177,563	2,054,484	2,052,682	1,748,985
Legal	108,676	223,163	237,757	196,460	221,580	137,543
Legal Settlements	0	41,667	0	0	64,041	64,041
Consulting	35,902	1,401,950	1,457,073	5,547	8,500	4,000
Elections	0	0	65,457	0	114,000	13,683
Employment Costs					720	538
Interest/Cost of Issuance					21,854	21,853
Advertising	4,231	6,441	3,618	4,788	8,200	682
Printing	49,021	26,718	12,587	26,407	19,148	16,750
Software License	461,182	642,125	329,236	366,968	564,578	480,737
STRS/PERS Penalties & Interest	1,677	(104)	665	3,000	2,855	3,953
Communications	31,108	66,306	68,797	68,464	80,000	72,913
Postage	31,773	32,133	35,259	30,604	44,061	32,149
Telephone	92,018	85,886	114,625	139,522	154,509	139,233
Cellular Phones	7,440	9,705	12,595	14,068	19,800	19,134
Capital Outlay	39,249	15,724	6,123	68,145	55,878	52,363
<u>Other Outgo</u>						
Other Tuition	0	0	0	47,528	0	64,489
Debt Service P & I	768,453	837,781	1,446,664	100,725	749,583	567,377
Indirect Costs	(1,109,144)	(314,804)	(455,248)	(477,128)	(549,156)	(574,775)
Transfer Out to Restricted Fund	5,011	358,398	14,802	13,165	-	-
Sub-total Expenditures	<u>70,661,235</u>	<u>73,559,257</u>	<u>76,176,021</u>	<u>78,101,055</u>	<u>80,822,552</u>	<u>77,992,511</u>
Contributions to Restricted Fund	11,480,340	11,853,979	13,485,707	15,431,125	14,696,396	14,698,420
TOTAL EXPENDITURES	<u><u>82,141,575</u></u>	<u><u>85,413,236</u></u>	<u><u>89,661,728</u></u>	<u><u>93,532,180</u></u>	<u><u>95,518,948</u></u>	<u><u>92,690,931</u></u>
Cost Per Pupil:	6,984	7,258	7,330	7,255	7,731	7,460

LCFF - Supplemental (0021)
SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2020-21 Actuals
Revenue	3,787,868	3,878,855	7,489,935	8,028,185	8,208,812	8,210,498
Expenditures	2,963,817	4,626,819	6,212,153	8,053,806	7,381,320	6,597,949
Net Surplus/(Deficit)	824,051	(747,964)	1,277,782	(25,621)	827,492	1,612,549
Beginning Balance	0	824,051	75,766	1,354,241	1,328,620	1,328,620
Restricted Ending Balance	<u>824,051</u>	<u>76,087</u>	<u>1,353,548</u>	<u>1,328,620</u>	<u>2,156,112</u>	<u>2,941,169</u>

LCFF - Supplemental (0021)
REVENUE EXPENDITURES

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2020-21 Actual
District Enrollment	10,101	10,118	10,390	10,765	10,455	10,455
Unduplicated Pupil Count (UPP)	4,675	4,929	4,878	5,071	5,434	5,434
Unduplicated Pupil Count Percentage	46.28%	48.72%	47.02%	47.13%	48.70%	48.70%
3-yr. Average UPP Percentage	47.55%	48.57%	47.33%	47.62%	48.70%	48.70%
REVENUE						
State Revenue	0	0	0	0	0	0
Interest	0	0	0	0	0	0
All Other Local Revenue	0	56	180	0	0	0
Contribution to General Fund 03	3,787,868	3,878,800	7,489,755	8,028,185	8,208,812	8,210,498
TOTAL REVENUE	3,787,868	3,878,855	7,489,935	8,028,185	8,208,812	8,210,498
EXPENDITURES						
Certificated Salaries	1,532,567	1,220,505	1,796,616	2,979,117	2,627,879	2,555,043
Classified Salaries	229,722	103,306	789,142	946,680	750,154	354,010
Employee Benefits	419,485	338,460	740,462	1,184,186	1,073,075	902,662
Books and Supplies	204,229	362,765	299,186	224,988	157,559	127,689
Travel & Conferences	78,028	59,055	50,327	60,092	44,327	23,093
Mileage Reimbursement	0	0	172	135	2,016	22
Membership	11,082	8,844	125	9,354	1,250	1,250
Rentals, Leases, Repairs, & Noncapitalized Improvements	4,115	5,793	6,122	6,642	5,474	4,994
Transfers of Direct Costs	0	1,940,448	2,172,702	2,263,740	2,263,740	2,263,740
Transportation DC/Interprogram	0	0	0	291	0	0
Repro DC/Interprogram	0	1,000	4,960	489	6,316	0
Printing Services/Interprogram	0	0	63	34	1,474	122
Interfund for Meals/Snacks	0	0	0	0	0	0
Food Service DC/Interfund	0	333	1,716	0	0	0
Professional/Consulting Services & Operating Expenditures	222,711	270,254	189,139	175,583	189,214	157,536
Consultants	7,700	0	0	0	0	0
Printing	13,493	10,768	5,316	13,290	9,826	9,517
Software License	239,943	304,965	155,797	188,875	243,084	191,796
STRS Penalties & Interest	0	0	0	1	0	0
Postage	0	0	0	0	0	0
Cellular Phones	371	323	307	309	930	1,473
Equipment	371	0 #	0	0	5,002	5,001
TOTAL EXPENDITURES	2,963,817	4,626,819	6,212,153	8,053,806	7,381,320	6,597,949
Beginning Balance	-321	823,730	75,766	1,354,241	1,328,620	1,328,620
Ending Balance	823,730	75,766	1,353,548	1,328,620	2,156,112	2,941,169

TRANSPORTATION-RESOURCE No. 0704
SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2020-21 Actual
Revenue	2,144,188	1,503,194	1,626,261	1,585,174	1,655,413	1,550,849
Expenditures	2,144,188	1,503,194	1,618,066	1,593,370	1,655,413	1,550,849
Net Surplus/(Deficit)	0	0	8,195	(8,195)	0	0
Beginning Balance	27	0	0	8,195	0	0
Restricted Ending Balance	<u>27</u>	<u>0</u>	<u>8,195</u>	<u>0</u>	<u>0</u>	<u>0</u>

TRANSPORTATION-RESOURCE No. 0704
REVENUE EXPENDITURES

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2020-21 Actual
REVENUE					
Other State Apportionments	0	0	0	0	0
Transportation Fees	0	0	0	0	0
Interagency Services Between LEA's	0	0	0	0	0
All Other Local Revenue	0	0	0	0	2,965
Contribution from Unrestricted Revenues	1,503,194	1,626,261	1,585,174	1,655,413	1,547,885
TOTAL REVENUE	1,503,194	1,626,261	1,585,174	1,655,413	1,550,849
EXPENDITURES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	0	30,540	756,221	768,159	776,910
Employee Benefits	0	10,438	324,855	346,438	344,654
Materials and Supplies	0	0	114,441	115,720	59,980
Travel & Conferences	0	0	5,272	0	0
Mileage Reimbursement	0	0	10	0	0
Insurance	0	0	47,158	62,546	62,546
Rentals, Leases, Repairs, & Noncapitalized Improvements	26,307	44,302	31,593	26,000	9,323
Transportation DC/Interprogram	0	0	(14,186)	0	0
Print Charges	0	0	1,183	2,000	685
Repro DC/Interprogram	0	0	0	250	0
Trans Services DC/Interfund	0	0	0	0	(1,957)
Professional/Consulting Services & Operating Expenditures	1,476,887	1,532,176	312,139	322,552	287,079
Software License	0	0	5,380	10,104	10,103
Communications	0	0	1,181	1,244	1,174
Cellular Phones	0	610	404	400	353
Capital Outlay	0	0	7,719	0	0
TOTAL EXPENDITURES	1,503,194	1,618,066	1,593,370	1,655,413	1,550,849
Beginning Balance	0	0	8,195	0	0
Restricted Ending Balance	0	8,195	0	0	0

ROUTINE MAINTENANCE-RESOURCE No. 8150

SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2020-21 Actuals
Revenue	1,996,872	2,197,009	3,090,773	3,316,777	3,236,819	3,106,681
Expenditures	2,174,917	2,197,009	2,386,189	2,844,456	2,879,527	2,790,611
Net Surplus/(Deficit)	(178,046)	0	704,584	472,321	357,292	316,070
Beginning Balance	178,046	0	0	704,584	1,176,905	1,176,905
Restricted Ending Balance	<u>0</u>	<u>0</u>	<u>704,584</u>	<u>1,176,905</u>	<u>1,534,197</u>	<u>1,492,975</u>

ROUTINE MAINTENANCE-RESOURCE No. 8150
REVENUE EXPENDITURES

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2020-21 Actual
REVENUE						
Other State Apportionments	0	0	0	0	0	0
Transportation Fees	0	0	0	0	0	0
Interagency Services Between LEA's	0	0	0	0	0	0
All Other Local Revenue	0	0	0	0	0	0
Contribution from Unrestricted Revenues	1,996,872	2,197,009	3,090,773	3,316,777	3,236,819	3,106,681
TOTAL REVENUE	1,996,872	2,197,009	3,090,773	3,316,777	3,236,819	3,106,681
EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	903,846	853,377	858,935	979,089	1,101,393	1,109,542
Employee Benefits	342,140	339,915	355,704	427,325	491,447	486,549
Materials and Supplies	358,581	425,038	351,049	477,077	542,138	485,324
Travel & Conferences	269	0	3,677	2,723	1,450	901
Mileage Reimbursement	0	0	1,455	1,905	2,500	1,490
Membership	0	0	0	0	0	0
Insurance	14,868	16,065	17,850	23,275	29,047	29,047
Waste Disposal	0	0	0	0	0	0
Pest Control	26,230	18,165	23,385	14,850	16,200	19,350
Septic Maintenance	10,690	10,000	585	9,810	0	0
Rentals, Leases, Repairs, & Noncapitalized Improvements	290,494	210,513	245,654	314,646	218,757	215,533
Transportation DC/Interprogram	0	0	0	0	0	0
Print Charges	0	0	121	85	250	97
Internal Printing Services	0	0	0	0	0	0
Professional/Consulting Services & Operating Expenditures	24,339	38,038	61,019	117,115	450,735	415,073
Legal Services	0	0	0	28	220	220
Advertising	0	0	0	0	0	2,648
External Printing Services	0	0	106	0	150	0
Software License	0	0	61,654	23,392	0	0
Postage	0	0	0	0	0	0
Communications	1,597	1,499	1,572	2,323	2,344	2,370
Cellular Phones	5,792	6,207	6,022	6,712	10,050	9,960
Capital Outlay	80,390	12,330	47,401	94,103	12,846	12,507
Indirect Costs	115,681	0	0	0	0	0
TOTAL EXPENDITURES	2,174,917	1,931,147	2,036,189	2,494,456	2,879,527	2,790,611
Transfer IN	0	0	0	0	0	0
Transfer OUT	0	265,862	350,000	350,000	0	0
Beginning Balance	178,046	0	0	704,584	1,176,905	1,176,905
Restricted Ending Balance	0	0	704,584	1,176,905	1,534,197	1,492,975

RESTRICTED GENERAL FUND No. 06
SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2020-21 Actuals
Revenue	23,643,868	25,242,781	28,250,100	32,080,293	46,167,232	42,538,729
Expenditures	24,351,564	25,074,475	26,849,741	32,458,181	39,491,208	38,746,515
Net Surplus/(Deficit)	(707,695)	168,305	1,400,359	(377,888)	6,676,024	3,792,215
Beginning Balance	2,044,111	1,336,416	1,504,721	2,905,080	2,527,192	2,527,192
Restricted Ending Balance	<u>1,336,416</u>	<u>1,504,721</u>	<u>2,905,080</u>	<u>2,527,192</u>	<u>9,203,216</u>	<u>6,319,407</u>

Components of Ending Fund Balance

5640 Medi-Cal Billing Option	212,646	212,025	155,634	27,029	0	10,255
6264 Educator Effectiveness	204,500	0	0	0	0	0
6300 Lottery (for instruction materials)	177,896	353,858	344,875	440,279	291,524	506,313
6512 Special Ed/Mental Health	231,494	86,698	112,115	214,004	0	0
6531 Special Ed/Low Incidence	0	0	0	0	143,986	168,988
6546 Special Ed/ Mental Health	0	0	0	0	317,370	326,935
7311 Classified School Employee Prof Dev.	0	0	60,500	59,738	59,738	59,738
7388 SB 117 COVID-19 LEA Response Funds	0	0	0	102,459	0	0
7425 Expanded Learning Opportunities Grant	0	0	0	0	2,157,370	2,517,233
7426 ELO Grant Paraprofessional Staff	0	0	0	0	619,170	642,405
7510 Low-Performing Students Block Grant	0	0	236,520	2,293	0	0
8150 Routine Repair & Maintenance	0	0	704,584	1,176,905	1,534,197	1,492,975
9986 Redevelopment	509,880	852,140	1,290,852	594,564	594,564	594,565
3210 1X COVID-19 ESSER	0	0	0	-8,660	0	0
3212 1X COVID-19 ESSER II	0	0	0	0	3,037,844	0
3215 1X LLMF	0	0	0	0	447,453	0
3220 1X CRF:LLMF	0	0	0	-81,419	0	0
	<u>1,336,416</u>	<u>1,504,721</u>	<u>2,905,080</u>	<u>2,527,192</u>	<u>9,203,216</u>	<u>6,319,407</u>

RESTRICTED GENERAL FUND No. 06
REVENUE

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2020-21 Actuals
REVENUE						
<u>Federal (8100-8299)</u>						
IDEA - Special Education (3310)	1,471,462	1,535,757	1,799,801	1,955,974	1,953,407	1,623,390
IDEA - Special Education, Part B (3311)	0	0	0	0	0	0
IDEA - Preschool, Part B (3315)	52,351	53,430	60,463	68,252	53,862	51,660
IDEA - Preschool Local (3320)	197,672	209,834	0	0	0	0
IDEA - Mental Health (3327)	50,797	145,935	177,616	15,592	66	3,091
IDEA - Staff Development (3345)	536	243	997	0	1,148	600
Title IX, McKinney-Vento Homeless (5630)	0	356	616	0	1,455	1,429
Title I, Part A (3010)	1,123,109	1,341,971	1,519,783	1,088,880	1,459,144	1,308,259
ESSER: 1X\$ COVID (3210)	0	0	0	0	991,864	933,633
ESSER II: 1X\$ COVID (3212)	0	0	0	0	3,936,353	982,141
ESSER III: 1X\$ (3213)	0	0	0	0	0	0
ESSER III: 1X\$ Learning Loss (3214)	0	0	0	0	0	0
GEER: 1X\$ LLMF (3215)	0	0	0	0	698,297	76,712
CRF:1X\$ LLMF (3220)	0	0	0	0	5,231,772	5,231,772
Title II, Part A, Teacher Quality (4035)	76,213	67,541	254,449	318,153	304,862	161,319
Title IV, Part A, Student Support & Academic Enrichment (4127)	0	0	94,827	24,501	171,286	94,422
Title III, Immigrant (4201)	12,343	8,923	743	0	19,377	0
Title III, LEP (4203)	111,192	111,471	98,141	68,614	119,022	17,108
	<u>3,095,675</u>	<u>3,475,462</u>	<u>4,007,435</u>	<u>3,539,966</u>	<u>14,941,915</u>	<u>10,485,534</u>
Medi-Cal Billing Option (9011)	188,260	168,842	116,441	35,602	50,000	105,399
	<u>188,260</u>	<u>168,842</u>	<u>116,441</u>	<u>35,602</u>	<u>50,000</u>	<u>105,399</u>
<u>State (8300-8599)</u>						
CA Clean Energy Job Act (6230)	546,711	540,513	0	0	0	0
Lottery - Prop 20 (6300)	486,660	609,966	735,673	590,150	525,830	780,893
Special Education Mental Health (6546)	586,850	594,686	630,600	671,677	663,784	664,007
Tobacco-Use Prevention Gr. 6-12 (6690)	0	0	903	849	2,411	2,411
SB 117 1X\$ COVID-19 LEA Response Funds (7388)	0	0	0	176,717	0	0
Classified School Employee Professional Development Block Grant 1X\$ (7311)	0	0	60,500	0	0	0
State Learning Loss Mitigation Funds (7420)	0	0	0	0	786,895	786,895
In-Person Instruction Grant (7422)	0	0	0	0	0	0
Expanded Learning Opportunities Grant (7425)	0	0	0	0	2,578,930	2,964,718
ELO Grant: Paraprofessional Staff (7426)	0	0	0	0	638,357	642,405
Low-Performing Students Block Grant 1X\$ (7510)	0	0	537,479	549,442	0	0
STRS On-behalf (7690)	3,174,053	3,879,652	4,094,942	6,089,559	5,248,483	5,261,921
	<u>4,794,274</u>	<u>5,624,817</u>	<u>6,060,098</u>	<u>8,078,394</u>	<u>10,444,690</u>	<u>11,103,251</u>
<u>Local (8600-8799)</u>						
Special Education - Master Plan /AB602 (6500)	3,752,985	3,727,740	4,113,915	4,375,116	5,332,843	5,262,532
Special Education - Low Incidence Equipment (6531)	25,951	27,574	27,792	29,349	181,388	181,388
Redevelopment (9986)	306,383	364,366	438,712	559,015	520,000	702,206
Early Literacy Grant 1X (9002)	0	0	0	31,727	0	0
	<u>4,085,319</u>	<u>4,119,680</u>	<u>4,580,419</u>	<u>4,995,207</u>	<u>6,034,231</u>	<u>6,146,126</u>
<u>Other financing sources/uses</u>						
Contributions from General Fund To Special Education	9,483,469	9,656,970	10,394,934	12,114,348	11,459,577	11,591,739
Contributions from General Fund To RRMA	1,996,872	2,197,009	3,090,773	3,316,777	3,236,819	3,106,681
Total ALL Restricted Revenue	<u>23,643,868</u>	<u>25,242,781</u>	<u>28,250,100</u>	<u>32,080,293</u>	<u>46,167,232</u>	<u>42,538,729</u>

RESTRICTED GENERAL FUND No. 06
EXPENDITURES

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2020-21 Actuals
ENROLLMENT	10,118	10,135	10,393	10,765	10,455	10,455
AVERAGE DAILY ATTENDENCE (ADA)	9,722.60	9,730.20	9,984.13	10,302.51	10,298.98	10,298.98
EXPENDITURES						
Certificated Salaries	8,119,142	7,978,109	8,235,224	9,469,324	10,032,897	9,816,437
Classified Salaries	4,302,569	4,781,596	5,082,958	5,802,320	6,264,956	6,628,825
Employee Benefits	6,657,582	7,643,300	8,236,487	11,012,559	10,616,586	10,555,776
Books and Supplies	929,434	1,100,039	1,741,791	1,192,049	6,382,212	5,641,603
<u>Operating Expenses</u>						
Non-Public Schools (NPS)	513,484	688,270	729,752	299,061	282,775	308,976
Travel & Conferences	69,937	45,811	44,641	14,006	53,075	33,711
Mileage	0	0	13,951	10,945	4,675	2,791
Membership	1,161	800	165	0	3,151	3,050
Insurance	14,868	16,065	17,850	23,275	29,047	29,047
Pest Control	26,230	18,165	23,385	14,850	16,200	19,350
Septic Maintenance	10,690	10,000	585	9,810	0	0
Rentals, Leases Repairs	375,528	210,813	245,654	314,711	220,205	216,718
Transfers of Direct Costs	444,458	428,876	246,519	222,728	262,815	336,737
Professional/Consulting Services & Operating Expenditures	690,056	777,002	939,085	1,230,021	2,529,725	2,409,984
Legal	281,133	206,352	212,501	161,388	272,038	301,848
Legal Settlement	0	8,400	8,090	51,425	243,501	179,967
Consulting	1,000	0	0	0	0	0
Advertising	0	0	0	0	0	2,648
Printing	102,762	4,343	150	83	7,811	6,425
Software License	54,214	70,751	121,986	352,258	808,264	661,276
STRS/PERS Penalties & Interest	0	0	1	0	0	0
Postage	85	273	152	0	300	-
Telephone	1,597	1,499	1,572	2,323	2,344	2,370
Cellular Phone	5,792	6,207	6,022	6,712	10,350	10,264
Capital Outlay	93,041	12,330	47,401	107,922	205,571	116,591
<u>Other Outgo</u>						
Other Tuition	180,090	134,800	309,969	289,976	340,235	383,459
Indirect Costs	929,998	124,302	233,851	266,867	382,475	376,459
Debt Service P & I	546,711	540,513	0	1,253,569	520,000	702,205
Transfer Out to Fund 14	0	265,862	350,000	350,000	0	0
TOTAL EXPENDITURES	24,351,564	25,074,475	26,849,741	32,458,181	39,491,208	38,746,515
Cost Per Pupil	2,406.76	2,474	2,583	3,015	3,777	3,706

SPECIAL EDUCATION BUDGET
INCORPORATED IN GENERAL FUND NO. 06 (RESTRICTED)

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2020-21 Actuals
ENROLLMENT per DataQuest	1,254	1,331	1,441	1,441 *	1,454 *	1,454
DIS	0	7	15	15	7	7
RSP	690	602	647	647	677	677
SDC	359	308	351	351	364	364
SPEECH	287	289	428	428	406	406
TOTAL per District	1,336	1,206	1,441	1,441	1,454	1,454
INCOME						
Federal	1,722,021	1,945,199	1,861,261	2,024,226	1,980,107	1,675,649
Master Plan	3,778,936	3,755,314	4,141,707	4,404,465	5,477,514	5,443,920
Mental Health	720,260	739,482	783,123	687,269	663,784	667,098
TOTAL REVENUE	6,221,217	6,439,995	6,786,091	7,115,960	8,121,405	7,786,667
EXPENDITURES						
Certificated Salaries	7,037,436	7,308,307	7,418,217	8,502,065	8,756,662	8,650,274
Classified Salaries	3,320,717	3,713,560	4,008,637	4,596,185	4,396,474	4,196,395
Employee Benefits	2,838,423	3,198,534	3,515,489	4,169,969	4,252,160	4,155,596
Books and Supplies	116,902	107,782	193,005	134,785	169,261	77,776
Operating Expenses						0
Non-Public Schools (NPS)	462,688	682,784	548,633	280,815	282,709	300,877
Mental Health	71,741	10,006	182,647	86,116	50,000	41,747
Legal Fees	281,133	206,352	212,501	161,360	260,000	289,810
Legal Settlements	0	8,400	8,090	51,425	243,501	179,967
Consultants/Cont. Services	629,403	664,767	637,720	725,536	443,090	696,742
Other (Misc./Services)	16,391	15,115	25,540	29,934	27,320	20,222
Capital Outlay	0	0	0	5,121	0	0
Other Outgo						
Excess Costs - County	180,090	134,800	309,969	289,976	340,235	0
Indirect Costs	736,161	46,558	120,577	144,292	142,469	386,424
TOTAL EXPENDITURES	15,691,084	16,096,965	17,181,024	19,177,579	19,363,881	18,995,830
NET INCOME (DEFICIT)	(9,469,867)	(9,656,970)	(10,394,933)	(12,061,619)	(11,242,476)	(11,209,164)
SPED cost per pupil / DataQuest #s	12,513	12,094	11,923	13,309 *	13,318	13,065
SPED cost per pupil / District #s	11,745	13,347	11,923	13,309	13,318	13,065

* DataQuest enrollment not available at this time

CHILD DEVELOPMENT FUND No. 12
SUMMARY

	2016-17 Actual	17-18 Ad A	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2020-21 Actuals				
Revenue	675,642	1	699,344	1	698,117	1	715,047	1	1,472,778	1	668,541
Expenditures	<u>625,652</u>		<u>614,769</u>		<u>691,869</u>		<u>733,842</u>		<u>1,548,491</u>		622,235
Net Surplus/(Deficit)	49,990		84,575		6,248		(18,795)		(75,713)		46,305
Beginning Balance	0		49,990		134,565		140,813		122,018		122,018
Restricted Ending Balance	<u><u>49,990</u></u>	2	<u><u>134,565</u></u>	2	<u><u>140,813</u></u>	2	<u><u>122,018</u></u>	2	<u><u>46,305</u></u>		168,323

(1) Includes prior year carry-over QRIS funding resource 6127

(2) Restricted ending balance in Child Development: Center-based Reserve resource 6130

CHILD DEVELOPMENT FUND No. 12
REVENUE EXPENDITURES

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2020-21 Actuals
REVENUE						
1X\$ COVID Response (5058)					46,305	46,305
State Revenue	674,851	697,132 ¹	694,057 ¹	709,380 ¹	777,436 ¹	611,106
Interest	791	2,212	4,060	5,667	524	1,129
Other Fees and Contracts	0	0	0	0	0	0
Inclusive Early Education Expansion Grant (6128)					648,513	10,000
Contribution to General Fund 03	0	0	0	0	0	0
TOTAL REVENUE	675,642	699,344	698,117	715,047	1,472,778	668,541
EXPENDITURES						
Certificated Salaries	197,855	210,196	234,744	227,903	231,904	196,737
Classified Salaries	188,707	217,516	236,069	271,598	253,783	208,955
Employee Benefits	112,517	138,144	156,570	179,040	194,470	156,286
Books and Supplies	81,566	13,697	21,356	10,388	313,005	7,555
Travel & Conferences	1,790	195	1,051	250	103,765	378
Mileage Reimbursement	0	0	4	0	0	0
Membership	255	180	300	450	450	450
Rentals, Leases, Repairs, & Noncapitalized Improvements	0	0	2,992	2,137	3,000	1,896
Interfund for Meals/Snacks	5,983	2,309	0	0	0	0
Print Charges	1,547	1,368	968	960	1,000	1,991
Print Charges- MUSD Print Services	0	0	69	0	0	16
Professional/Consulting Services & Operating Expenditures	1,390	1,585	4,513	2,219	4,700	3,760
Printing	1,135	110	66	28	250	0
Software License	150	0	0	0	0	0
Postage	127	0	0	0	200	0
Capital Outlay					400,000	10,000
Indirect Costs	32,628	29,469	33,167	38,871	41,964	34,211
TOTAL EXPENDITURES	625,652	614,769	691,869	733,842	1,548,491	622,235
Beginning Balance	0	49,990	134,565	140,813	122,018	122,018
Restricted Ending Balance	49,990 ²	134,565 ²	140,813 ²	122,018 ²	46,305 ²	168,323

(1) Includes prior year carry-over QRIS funding resource 6127

(2) Restricted ending balance in Child Development: Center-based Reserve resource 6130

CAFETERIA FUND No. 13
SUMMARY

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21
	Actual	Actual	Actual	Actual	Estimated Actuals	Actuals
Revenue	3,141,844	3,344,508	3,800,175	3,212,078	4,116,337	4,194,105
Expenditures	3,173,181	3,273,902	3,877,542	3,529,074	3,139,690	3,494,391
Net Surplus/(Deficit)	(31,337)	70,606	(77,367)	(316,995)	976,647	699,714
Beginning Balance	1,401,360	1,370,023	1,440,630	1,363,262	1,046,268	1,046,267
Restricted Ending Balance	<u>1,370,023</u>	<u>1,440,630</u>	<u>1,363,262</u>	<u>1,046,267</u>	<u>2,022,915</u>	<u>1,745,981</u>

CAFETERIA FUND No. 13
REVENUE EXPENDITURES

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2020-21 Actuals
REVENUE						
Federal Revenue	2,050,857 ¹	2,227,083 ¹	2,336,505 ¹	1,911,626 ¹	3,516,194 ¹	3,485,105 ¹
Donated Food Commodities	0	0	303,744	300,547	300,546	371,555
State Revenue	151,546	166,892	181,845	145,206	289,243	334,604
Food Service Sales	926,435	928,218	945,152	826,225	1,354	512
Interest	7,994	12,310	18,126	15,309	9,000	2,237
Misc. Revenue	0	1,607	0	0	0	92
To Cafeteria Fund from GF	5,011	8,398	14,802	13,165	0	0
TOTAL REVENUE	3,141,844	3,344,508	3,800,175	3,212,078	4,116,337	4,194,105
EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	1,167,569	1,179,854	1,275,478	1,307,651	1,271,571	1,266,580
Employee Benefits	343,918	366,191	394,597	424,609	436,215	427,934
Supplies	158,604	167,335	153,910	128,048	71,924	60,069
Food	1,249,908	1,295,992	1,745,474	1,422,893	1,145,000	1,495,574
Operating Expenses						
Travel & Conferences	3,230	2,599	2,704	833	815	0
Mileage	0	0	461	409	600	216
Membership	633	604	1,149	1,070	1,150	902
Insurance	3,304	3,060	3,967	4,344	5,213	5,213
Repairs	15,883	26,484	34,183	16,965	31,000	23,097
Transfer of Direct Costs	(5,983)	(2,379)	0	(1,532)	0	(475)
Postage DC/Interfund	2,298	3,276	3,437	2,521	3,400	2,190
Food Service/Interfund	(643)	(1,530)	(3,320)	(3,103)	0	(20)
M&O DC/Interfund	0	0	0	0	0	1,957
Repro DC/Interfund	3,266	4,058	3,020	2,979	4,200	4,429
Printing Services DC/Interfund	0	0	1,152	207	0	42
Professional/Consulting Services & Operating Expenditures	36,227	40,301	39,445	29,444	23,459	21,406
Printing	1,430	1,394	0	0	0	0
Software License	4,879	0	19,303	19,530	19,616	19,615
Postage	27	8	0	6	10	0
Cellular Phones	845	773	824	809	800	1,558
Equipment	41,267	24,849	0	0	0	0
Equipment Replacement	0	0	13,529	0	0	0
Indirect Costs / Interfund	146,518	161,033	188,230	171,390	124,717	164,105
TOTAL EXPENDITURES	3,173,181 0	3,273,902 #	3,877,542 #	3,529,074 #	3,139,690	3,494,391 #
Excess/(Deficit) of Rev/Exp	(31,337)	70,606	(77,367)	(316,995)	976,647	699,714
Beginning Balance	1,401,360	1,370,023	1,440,630	1,363,262	1,046,268	1,046,267
Restricted Ending Balance	1,370,023	1,440,630	1,363,262	1,046,267	2,022,915	1,745,981

DEFERRED MAINTENANCE FUND No. 14
SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2020-21 Actuals
Revenue	0	617,896	355,668	352,801	0	400
Expenditures	0	307,989	468,483	422,552	42,541	42,541
Net Surplus/(Deficit)	0	309,908	(112,816)	(69,751)	(42,541)	(42,141)
Beginning Balance	0	0	309,908	197,092	127,341	127,341
Restricted Ending Balance	<u>0</u>	<u>309,908</u>	<u>197,092</u>	<u>127,341</u>	<u>84,800</u>	<u>85,200</u>

DEFERRED MAINTENANCE FUND No. 14
SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2020-21 Actuals
REVENUE						
Interest	0	2,034	5,668	2,801	0	400
Misc. Revenue	0	0	0	0	0	0
Transfer In	0	615,862 ¹	350,000	350,000	0	0
TOTAL REVENUE	0	617,896	355,668	352,801	0	400
EXPENDITURES						
Certificated Salaries	0	0	0	0.00	0.00	0.00
Classified Salaries	0	0	0	0.00	0.00	0.00
Employee Benefits	0	0	0	0.00	0.00	0.00
Supplies	0	4,414	13,682	0.00	0.00	0.00
Professional/Consulting Services & Operating Expenditures	0	303,575	454,802	422,552	42,541	42,541
Equipment	0	0	0	0.00	0.00	0.00
Equipment Replacement	0	0	0	0.00	0.00	0.00
Indirect Costs / Interfund	0	0	0	0.00	0.00	0.00
TOTAL EXPENDITURES	0	307,989	468,483	422,552	42,541	42,541
Excess/(Deficit) of Rev/Exp	0	309,908	(112,816)	(69,751)	(42,541)	(42,141)
Beginning Balance	0	0	309,908	197,092	127,341	127,341
Restricted Ending Balance	0	309,908	197,092	127,341	84,800	85,200

¹ Includes RRMA Carryover to Fund 14

BUILDING FUND No. 21
SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2020-21 Actuals
Revenue	23,073,025	168,214	37,013,548	563,284	38,062,746	38,146,307
Expenditures	5,512,133	18,573,835	2,872,581	12,832,700	17,790,097	20,876,390
Net Surplus/(Deficit)	17,560,892	(18,405,621)	34,140,967	(12,269,416)	20,272,649	17,269,917
Beginning Balance	0	20,316,959	1,911,338	36,052,304	23,782,888	23,782,888
Ending Balance	<u>17,560,892</u>	<u>1,911,338</u>	<u>36,052,304</u>	<u>23,782,888</u>	<u>44,055,537</u>	<u>41,052,805</u>

BUILDING FUND No. 21
REVENUE EXPENDITURES

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2020-21 Actuals
REVENUE						
Proceeds from Sale of Bonds	23,073,025	0	36,500,000	0	38,000,000	38,000,000
Interest Earned	0	168,214	513,548	563,284	62,746	141,604
Misc. Revenue	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	4,703
TOTAL REVENUE	23,073,025	168,214	37,013,548	563,284	38,062,746	38,146,307
EXPENDITURES						
Material & Supplies	0	0	0	27,131	56,495	7,459
Operating Expenses	0	0	0	77,333	0	0
Advertising	0	0	0	0	0	0
Legal	0	0	0	0	0	0
Consultants	0	0	0	0	0	0
Postage	0	0	0	0	0	0
Land	0	0	4,397	0	0	0
Land Improvements	0	0	0	1,509,598	0	0
Building & Improvements of Buildings	2,756,066	18,573,835	2,868,184	11,218,639	17,733,602	20,868,930
Equipment	2,756,066	0	0	0	0	0
TOTAL EXPENDITURES	5,512,133	18,573,835	2,872,581	12,832,700	17,790,097	20,876,390
Excess/(Deficit) of Rev/Exp	17,560,892	(18,405,621)	34,140,967	(12,269,416)	20,272,649	17,269,917
Beginning Balance	-4,181,518	20,316,959	1,911,338	36,052,304	23,782,888	23,782,888
Restricted Ending Balance	13,379,374	1,911,338	36,052,304	23,782,888	44,055,537	41,052,805

CAPITAL FACILITIES FUND No. 25
SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2020-21 Actuals
Revenue	3,585,435	5,130,046	8,126,499	5,746,194	5,526,660	6,879,244
Expenditures	6,398,038	4,925,947	4,631,759	4,811,758	6,482,398	5,777,999
Net Surplus/(Deficit)	(2,812,602)	204,099	3,494,740	934,436	(955,738)	1,101,245
Beginning Balance	13,398,565	10,585,962	10,566,221	14,060,961	14,995,398	14,995,397
Ending Balance	<u>10,585,962</u>	<u>10,790,061</u>	<u>14,284,801</u>	<u>14,995,397</u>	<u>14,039,660</u>	<u>16,096,641</u>

CAPITAL FACILITIES FUND No. 25
REVENUE EXPENDITURES

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2020-21 Actuals
REVENUE						
Sale of Equipment	0	0	0	21,000	0	0
Interest Earned	87,503	128,172	231,328	250,147	100,000	59,549
Developer Fees	3,340,050	4,922,779	7,748,065	5,403,548	5,370,608	6,035,498
Misc. Revenue	157,883	79,000	147,106	71,499	56,052	784,196
Authorized Interfund Transfers	0	0	0	0	0	0
All other Financing Sources	0	95	0	0	0	0
TOTAL REVENUE	3,585,435	5,130,046	8,126,499	5,746,194	5,526,660	6,879,244
EXPENDITURES						
Supplies	320,016	50,933	302	7,763	5,713	5,697
Supplies +\$500	307,682	2,175	0	23,709	11,731	11,730
Technology	252,730	13,439	0	0	0	0
Travel Conference	0	0	10,159	1,022	1,100	0
Operating Expenses	37,793	3,599,845	3,865,769	4,104,358	4,286,032	4,287,081
Legal	52,848	44,985	27,630	49,718	13,742	16,397
Consultants	49,400	117,732	104,376	90,235	723,277	304,929
Advertising	4,000	3,105	0	2,153	510	510
Software License	0	0	6,000	0	1,000	0
Postage	0	124	153	235	0	0
Land	0	38,204	0	3,574	110,996	30,830
Land Improvements	6,612	0	0	3,481	0	0
Building & Improvements of Buildings	4,734,970	488,363	27,615	0	777,179	570,204
Books & Media for New Schools	74,307	4,237	0	0	0	0
Equipment	19,856	0	10,131	0	0	0
Debt Service - Interest	120,355	108,308	95,875	82,995	69,777	69,777
Debt Service - Principal	378,442	391,951	405,081	417,314	428,841	428,840
Authorized Interfund Transfers	39,027	62,545	78,668	25,200	52,500	52,004
TOTAL EXPENDITURES	6,398,038	4,925,947	4,631,759	4,811,758	6,482,398	5,777,999
Beginning Balance	13,398,565	10,585,962	10,790,061	14,060,961	14,995,398	14,995,397
Restricted Ending Balance	10,585,962	10,790,061	14,284,801	14,995,397	14,039,660	16,096,641

BOND INTEREST REDEMPTION FUND No. 51
SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actuals	2020-21 Unaudited Actuals
Revenue	5,295,755	5,967,132	8,083,620	7,439,598	12,037,158
Expenditures	2,316,381	3,413,212	6,580,026	8,287,841	7,488,697
Net Surplus/(Deficit)	2,979,375	2,553,920	1,503,594	(848,243)	4,548,461
Beginning Balance	2,087,847	5,067,222	7,621,142	9,124,736	8,276,493
Ending Balance	<u>5,067,222</u>	<u>7,621,142</u>	<u>9,124,736</u>	<u>8,276,493</u>	<u>12,824,954</u>

BUILDING FUND No. 51
REVENUE EXPENDITURES

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actuals	2020-21 Unaudited Actuals
REVENUE					
Voted Indebtedness Levies, Homeowners' Exemptions	33,894	64,036	66,650	65,266	65,256
Voted Indebtedness Levies, Secured Roles	2,717,796	5,532,912	6,300,888	6,858,484	7,323,752
Voted Indebtedness Levies, Unsecured Roles	23,177	29,157	60,532	66,520	63,644
Voted Indebtedness Levies, PY Taxes	88,446	70,752	132,791	155,510	160,192
Voted Indebtedness Levies, Supplemental Taxes	107,733	192,666	132,542	181,140	314,965
Interest Earned	8,257	59,773	98,799	112,678	37,366
Other Sources	2,316,452	17,836	1,291,419	0	4,071,983
TOTAL REVENUES	5,295,755	5,967,132	8,083,620	7,439,598	12,037,158
EXPENDITURES					
Bond Redemptions	649,920	1,575,000	4,240,000	4,755,000	3,995,000
Bond Interest & Other Service Charges	1,666,460	1,838,212	2,340,026	3,532,841	3,493,697
TOTAL EXPENDITURES	2,316,381	3,413,212	6,580,026	8,287,841	7,488,697
Excess/(Deficit) of Rev/Exp	2,979,375	2,553,920	1,503,594	(848,243)	4,548,461
Beginning Balance	2,087,847	5,067,222	7,621,142	9,124,736	8,276,493
Ending Balance	5,067,222	7,621,142	9,124,736	8,276,493	12,824,954

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	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
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		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
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		
71	Retiree Benefit Fund		
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)		
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	92,737,806.35	0.00	92,737,806.35	97,724,841.00	0.00	97,724,841.00	5.4%
2) Federal Revenue		8100-8299	0.00	10,590,932.79	10,590,932.79	0.00	12,264,084.00	12,264,084.00	15.8%
3) Other State Revenue		8300-8599	2,168,384.12	11,103,250.78	13,271,634.90	1,945,173.00	12,687,356.00	14,632,529.00	10.3%
4) Other Local Revenue		8600-8799	903,906.06	6,146,125.65	7,050,031.71	746,908.00	6,643,481.00	7,390,389.00	4.8%
5) TOTAL, REVENUES			95,810,096.53	27,840,309.22	123,650,405.75	100,416,922.00	31,594,921.00	132,011,843.00	6.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	43,039,235.08	9,816,437.40	52,855,672.48	44,740,400.00	14,603,043.00	59,343,443.00	12.3%
2) Classified Salaries		2000-2999	9,688,997.87	6,628,824.67	16,317,822.54	10,605,744.00	9,492,113.00	20,097,857.00	23.2%
3) Employee Benefits		3000-3999	17,558,938.86	10,555,775.78	28,114,714.64	19,630,619.00	13,432,433.00	33,063,052.00	17.6%
4) Books and Supplies		4000-4999	1,632,688.29	5,641,602.86	7,274,291.15	2,695,310.00	5,181,025.00	7,876,335.00	8.3%
5) Services and Other Operating Expenditures		5000-5999	5,963,196.15	4,525,160.13	10,488,356.28	8,131,065.00	8,054,851.00	16,185,916.00	54.3%
6) Capital Outlay		6000-6999	52,363.10	116,590.60	168,953.70	46,108.00	357,236.00	403,344.00	138.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	631,866.35	1,085,664.23	1,717,530.58	426,855.00	1,328,475.00	1,755,330.00	2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(574,775.00)	376,459.00	(198,316.00)	(1,201,247.00)	1,012,929.00	(188,318.00)	-5.0%
9) TOTAL, EXPENDITURES			77,992,510.70	38,746,514.67	116,739,025.37	85,074,854.00	53,462,105.00	138,536,959.00	18.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			17,817,585.83	(10,906,205.45)	6,911,380.38	15,342,068.00	(21,867,184.00)	(6,525,116.00)	-194.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	52,003.83	0.00	52,003.83	30,000.00	0.00	30,000.00	-42.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	350,000.00	350,000.00	New
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	(14,698,420.12)	14,698,420.12	0.00	(16,966,419.00)	16,966,419.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,646,416.29)	14,698,420.12	52,003.83	(16,936,419.00)	16,616,419.00	(320,000.00)	-715.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,171,169.54	3,792,214.67	6,963,384.21	(1,594,351.00)	(5,250,765.00)	(6,845,116.00)	-198.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,275,705.42	2,527,192.21	15,802,897.63	16,446,874.96	6,319,406.88	22,766,281.84	44.1%
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)			13,275,705.42	2,527,192.21	15,802,897.63	16,446,874.96	6,319,406.88	22,766,281.84	44.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,275,705.42	2,527,192.21	15,802,897.63	16,446,874.96	6,319,406.88	22,766,281.84	44.1%
2) Ending Balance, June 30 (E + F1e)			16,446,874.96	6,319,406.88	22,766,281.84	14,852,523.96	1,068,641.88	15,921,165.84	-30.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,319,406.88	6,319,406.88	0.00	3,196,673.22	3,196,673.22	-49.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	12,939,703.96	0.00	12,939,703.96	7,456,363.00	0.00	7,456,363.00	-42.4%
Budget Contengencies - 0000	0000	9780	5,921,130.45		5,921,130.45				
Energy Conservation Project-0003	0000	9780	595,713.58		595,713.58				
One-time Discretionary-text book adoptic	0000	9780	1,816,730.41		1,816,730.41				
Assistance League of Temecula-0013	0000	9780	596.19		596.19				
Community Grant-0015	0000	9780	8,125.72		8,125.72				
Early Intervention Grant-0016	0000	9780	1,063,235.00		1,063,235.00				
LCFF Supplemental-0021	0000	9780	2,941,168.86		2,941,168.86				
Donation Account (sites/departments)-06	0000	9780	321,907.61		321,907.61				
Library Collections-0602	0000	9780	11,576.75		11,576.75				
Instructional Materials-0854	0000	9780	259,519.39		259,519.39				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,502,171.00	0.00	3,502,171.00	4,166,609.00	0.00	4,166,609.00	19.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	3,224,551.96	(2,128,031.34)	1,096,520.62	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	22,670,759.59	3,771,983.16	26,442,742.75				
1) Fair Value Adjustment to Cash in County Treasury		9111	5,288.54	0.00	5,288.54				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
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	2,422,548.99	5,898,535.42	8,321,084.41				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	94,001.47	0.00	94,001.47				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			25,197,598.59	9,670,518.58	34,868,117.17				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,810,684.23	1,348,326.73	4,159,010.96				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	39.40	157.78	197.18				
4) Current Loans		9640	5,940,000.00	0.00	5,940,000.00				
5) Unearned Revenue		9650	0.00	2,002,627.19	2,002,627.19				
6) TOTAL, LIABILITIES			8,750,723.63	3,351,111.70	12,101,835.33				
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)			16,446,874.96	6,319,406.88	22,766,281.84				

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	40,832,917.00	0.00	40,832,917.00	63,977,389.00	0.00	63,977,389.00	56.7%
Education Protection Account State Aid - Current Year		8012	36,162,072.00	0.00	36,162,072.00	19,566,568.00	0.00	19,566,568.00	-45.9%
State Aid - Prior Years		8019	36,117.00	0.00	36,117.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	145,255.56	0.00	145,255.56	145,370.00	0.00	145,370.00	0.1%
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	14,809,410.34	0.00	14,809,410.34	14,204,570.00	0.00	14,204,570.00	-4.1%
Unsecured Roll Taxes		8042	626,567.14	0.00	626,567.14	626,499.00	0.00	626,499.00	0.0%
Prior Years' Taxes		8043	895,338.40	0.00	895,338.40	895,338.00	0.00	895,338.00	0.0%
Supplemental Taxes		8044	849,184.08	0.00	849,184.08	851,331.00	0.00	851,331.00	0.3%
Education Revenue Augmentation Fund (ERAF)		8045	(1,527,466.66)	0.00	(1,527,466.66)	(1,591,890.00)	0.00	(1,591,890.00)	4.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,922,266.49	0.00	1,922,266.49	1,034,737.00	0.00	1,034,737.00	-46.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			94,751,661.35	0.00	94,751,661.35	99,709,912.00	0.00	99,709,912.00	5.2%
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	(2,013,855.00)	0.00	(2,013,855.00)	(1,985,071.00)	0.00	(1,985,071.00)	-1.4%
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			92,737,806.35	0.00	92,737,806.35	97,724,841.00	0.00	97,724,841.00	5.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,623,389.52	1,623,389.52	0.00	1,833,185.00	1,833,185.00	12.9%
Special Education Discretionary Grants		8182	0.00	55,350.11	55,350.11	0.00	28,178.00	28,178.00	-49.1%
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	1,429.07	1,429.07	0.00	0.00	0.00	-100.0%
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		1,308,259.26	1,308,259.26		1,171,083.00	1,171,083.00	-10.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		161,318.89	161,318.89		227,449.00	227,449.00	41.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		9,737.00	9,737.00	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		17,107.58	17,107.58		89,003.00	89,003.00	420.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		94,421.85	94,421.85		89,763.00	89,763.00	-4.9%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	7,329,656.51	7,329,656.51	0.00	8,815,686.00	8,815,686.00	20.3%
TOTAL, FEDERAL REVENUE			0.00	10,590,932.79	10,590,932.79	0.00	12,264,084.00	12,264,084.00	15.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	330,577.00	0.00	330,577.00	335,488.00	0.00	335,488.00	1.5%
Lottery - Unrestricted and Instructional Materials		8560	1,833,127.12	780,893.38	2,614,020.50	1,609,685.00	525,830.00	2,135,515.00	-18.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		2,411.40	2,411.40		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,680.00	10,319,946.00	10,324,626.00	0.00	12,161,526.00	12,161,526.00	17.8%
TOTAL, OTHER STATE REVENUE			2,168,384.12	11,103,250.78	13,271,634.90	1,945,173.00	12,687,356.00	14,632,529.00	10.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	702,205.65	702,205.65	0.00	763,513.00	763,513.00	8.7%
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	92.36	0.00	92.36	0.00	0.00	0.00	-100.0%
Leases and Rentals		8650	101,143.27	0.00	101,143.27	325,000.00	0.00	325,000.00	221.3%
Interest		8660	133,693.32	0.00	133,693.32	100,000.00	0.00	100,000.00	-25.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,288.54	0.00	5,288.54	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	142,184.29	0.00	142,184.29	139,408.00	0.00	139,408.00	-2.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	362,985.36	0.00	362,985.36	52,500.00	100,256.00	152,756.00	-57.9%
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		5,443,920.00	5,443,920.00		5,779,712.00	5,779,712.00	6.2%
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	158,518.92	0.00	158,518.92	130,000.00	0.00	130,000.00	-18.0%
TOTAL, OTHER LOCAL REVENUE			903,906.06	6,146,125.65	7,050,031.71	746,908.00	6,643,481.00	7,390,389.00	4.8%
TOTAL, REVENUES			95,810,096.53	27,840,309.22	123,650,405.75	100,416,922.00	31,594,921.00	132,011,843.00	6.8%

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	36,854,394.48	7,666,253.44	44,520,647.92	38,297,203.00	12,181,577.00	50,478,780.00	13.4%
Certificated Pupil Support Salaries		1200	1,630,955.37	1,383,447.52	3,014,402.89	1,799,789.00	1,284,866.00	3,084,655.00	2.3%
Certificated Supervisors' and Administrators' Salaries		1300	4,538,516.19	685,470.52	5,223,986.71	4,558,404.00	1,136,600.00	5,695,004.00	9.0%
Other Certificated Salaries		1900	15,369.04	81,265.92	96,634.96	85,004.00	0.00	85,004.00	-12.0%
TOTAL, CERTIFICATED SALARIES			43,039,235.08	9,816,437.40	52,855,672.48	44,740,400.00	14,603,043.00	59,343,443.00	12.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	22,330.12	3,954,681.99	3,977,012.11	34,023.00	6,224,349.00	6,258,372.00	57.4%
Classified Support Salaries		2200	4,345,745.58	1,777,041.13	6,122,786.71	4,673,440.00	1,678,372.00	6,351,812.00	3.7%
Classified Supervisors' and Administrators' Salaries		2300	1,117,847.54	227,634.71	1,345,482.25	1,205,763.00	281,556.00	1,487,319.00	10.5%
Clerical, Technical and Office Salaries		2400	3,802,512.08	543,175.84	4,345,687.92	4,250,464.00	1,285,553.00	5,536,017.00	27.4%
Other Classified Salaries		2900	400,562.55	126,291.00	526,853.55	442,054.00	22,283.00	464,337.00	-11.9%
TOTAL, CLASSIFIED SALARIES			9,688,997.87	6,628,824.67	16,317,822.54	10,605,744.00	9,492,113.00	20,097,857.00	23.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,861,994.80	6,797,551.14	13,659,545.94	7,555,214.00	7,683,841.00	15,239,055.00	11.6%
PERS		3201-3202	1,716,475.10	1,173,731.71	2,890,206.81	2,171,721.00	2,057,194.00	4,228,915.00	46.3%
OASDI/Medicare/Alternative		3301-3302	1,279,665.92	633,988.66	1,913,654.58	1,464,881.00	950,896.00	2,415,777.00	26.2%
Health and Welfare Benefits		3401-3402	5,750,253.18	1,487,225.75	7,237,478.93	5,899,907.00	1,779,589.00	7,679,496.00	6.1%
Unemployment Insurance		3501-3502	26,841.34	9,895.64	36,736.98	680,525.00	296,370.00	976,895.00	2559.2%
Workers' Compensation		3601-3602	1,453,846.75	445,689.41	1,899,536.16	1,500,433.00	653,219.00	2,153,652.00	13.4%
OPEB, Allocated		3701-3702	23,818.93	7,693.47	31,512.40	26,002.00	11,324.00	37,326.00	18.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	446,042.84	0.00	446,042.84	331,936.00	0.00	331,936.00	-25.6%
TOTAL, EMPLOYEE BENEFITS			17,558,938.86	10,555,775.78	28,114,714.64	19,630,619.00	13,432,433.00	33,063,052.00	17.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	553,321.67	314,806.76	868,128.43	494,084.00	280,477.00	774,561.00	-10.8%
Books and Other Reference Materials		4200	4,301.68	38,162.72	42,464.40	11,150.00	21,000.00	32,150.00	-24.3%
Materials and Supplies		4300	953,588.14	2,271,405.14	3,224,993.28	1,759,706.00	3,701,448.00	5,461,154.00	69.3%
Noncapitalized Equipment		4400	121,476.80	3,017,228.24	3,138,705.04	430,370.00	1,178,100.00	1,608,470.00	-48.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,632,688.29	5,641,602.86	7,274,291.15	2,695,310.00	5,181,025.00	7,876,335.00	8.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	308,975.95	308,975.95	0.00	282,416.00	282,416.00	-8.6%
Travel and Conferences		5200	68,516.96	36,501.45	105,018.41	171,912.00	51,756.00	223,668.00	113.0%
Dues and Memberships		5300	76,808.22	3,050.00	79,858.22	92,128.00	2,000.00	94,128.00	17.9%
Insurance		5400 - 5450	901,113.80	29,047.00	930,160.80	1,096,760.00	34,740.00	1,131,500.00	21.6%
Operations and Housekeeping Services		5500	1,949,765.22	19,350.00	1,969,115.22	2,289,733.00	35,000.00	2,324,733.00	18.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	557,663.79	216,717.68	774,381.47	689,359.00	353,446.00	1,042,805.00	34.7%
Transfers of Direct Costs		5710	(336,261.88)	336,261.88	0.00	(260,050.00)	260,050.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,604.58)	474.63	(10,129.95)	(11,800.00)	0.00	(11,800.00)	16.5%
Professional/Consulting Services and Operating Expenditures		5800	2,492,765.22	3,562,147.50	6,054,912.72	3,759,783.00	7,023,396.00	10,783,179.00	78.1%
Communications		5900	263,429.40	12,634.04	276,063.44	303,240.00	12,047.00	315,287.00	14.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,963,196.15	4,525,160.13	10,488,356.28	8,131,065.00	8,054,851.00	16,185,916.00	54.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	42,006.12	104,083.20	146,089.32	20,687.00	130,000.00	150,687.00	3.1%
Equipment Replacement		6500	10,356.98	12,507.40	22,864.38	25,421.00	227,236.00	252,657.00	1005.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			52,363.10	116,590.60	168,953.70	46,108.00	357,236.00	403,344.00	138.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	64,489.00	383,459.32	447,948.32	0.00	408,475.00	408,475.00	-8.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	110,935.20	110,935.20	105,207.00	0.00	105,207.00	-5.2%
Other Debt Service - Principal		7439	567,377.35	591,269.71	1,158,647.06	321,648.00	920,000.00	1,241,648.00	7.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			631,866.35	1,085,664.23	1,717,530.58	426,855.00	1,328,475.00	1,755,330.00	2.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(376,459.00)	376,459.00	0.00	(1,012,929.00)	1,012,929.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(198,316.00)	0.00	(198,316.00)	(188,318.00)	0.00	(188,318.00)	-5.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(574,775.00)	376,459.00	(198,316.00)	(1,201,247.00)	1,012,929.00	(188,318.00)	-5.0%
TOTAL, EXPENDITURES			77,992,510.70	38,746,514.67	116,739,025.37	85,074,854.00	53,462,105.00	138,536,959.00	18.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	52,003.83	0.00	52,003.83	30,000.00	0.00	30,000.00	-42.3%
(a) TOTAL, INTERFUND TRANSFERS IN			52,003.83	0.00	52,003.83	30,000.00	0.00	30,000.00	-42.3%
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	350,000.00	350,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	350,000.00	350,000.00	New
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	(14,698,420.12)	14,698,420.12	0.00	(16,966,419.00)	16,966,419.00	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			(14,698,420.12)	14,698,420.12	0.00	(16,966,419.00)	16,966,419.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(14,646,416.29)	14,698,420.12	52,003.83	(16,936,419.00)	16,616,419.00	(320,000.00)	-715.3%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	92,737,806.35	0.00	92,737,806.35	97,724,841.00	0.00	97,724,841.00	5.4%
2) Federal Revenue		8100-8299	0.00	10,590,932.79	10,590,932.79	0.00	12,264,084.00	12,264,084.00	15.8%
3) Other State Revenue		8300-8599	2,168,384.12	11,103,250.78	13,271,634.90	1,945,173.00	12,687,356.00	14,632,529.00	10.3%
4) Other Local Revenue		8600-8799	903,906.06	6,146,125.65	7,050,031.71	746,908.00	6,643,481.00	7,390,389.00	4.8%
5) TOTAL REVENUES			95,810,096.53	27,840,309.22	123,650,405.75	100,416,922.00	31,594,921.00	132,011,843.00	6.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		50,418,606.17	25,504,136.31	75,922,742.48	54,163,263.00	36,932,189.00	91,095,452.00	20.0%
2) Instruction - Related Services	2000-2999		8,837,120.23	2,636,177.87	11,473,298.10	10,226,510.00	2,541,793.00	12,768,303.00	11.3%
3) Pupil Services	3000-3999		4,864,288.74	4,887,814.28	9,752,103.02	5,921,517.00	4,005,741.00	9,927,258.00	1.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		2,550.73	0.00	2,550.73	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,164,151.28	960,512.88	7,124,664.16	6,412,763.00	4,419,845.00	10,832,608.00	52.0%
8) Plant Services	8000-8999		7,052,074.00	3,672,209.10	10,724,283.10	7,923,946.00	4,234,062.00	12,158,008.00	13.4%
9) Other Outgo	9000-9999	Except 7600-7699	653,719.55	1,085,664.23	1,739,383.78	426,855.00	1,328,475.00	1,755,330.00	0.9%
10) TOTAL EXPENDITURES			77,992,510.70	38,746,514.67	116,739,025.37	85,074,854.00	53,462,105.00	138,536,959.00	18.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,817,585.83	(10,906,205.45)	6,911,380.38	15,342,068.00	(21,867,184.00)	(6,525,116.00)	-194.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	52,003.83	0.00	52,003.83	30,000.00	0.00	30,000.00	-42.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	350,000.00	350,000.00	New
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	(14,698,420.12)	14,698,420.12	0.00	(16,966,419.00)	16,966,419.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(14,646,416.29)	14,698,420.12	52,003.83	(16,936,419.00)	16,616,419.00	(320,000.00)	-715.3%

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)			3,171,169.54	3,792,214.67	6,963,384.21	(1,594,351.00)	(5,250,765.00)	(6,845,116.00)	-198.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,275,705.42	2,527,192.21	15,802,897.63	16,446,874.96	6,319,406.88	22,766,281.84	44.1%
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)			13,275,705.42	2,527,192.21	15,802,897.63	16,446,874.96	6,319,406.88	22,766,281.84	44.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,275,705.42	2,527,192.21	15,802,897.63	16,446,874.96	6,319,406.88	22,766,281.84	44.1%
2) Ending Balance, June 30 (E + F1e)			16,446,874.96	6,319,406.88	22,766,281.84	14,852,523.96	1,068,641.88	15,921,165.84	-30.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	6,319,406.88	6,319,406.88	0.00	3,196,673.22	3,196,673.22	-49.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	12,939,703.96	0.00	12,939,703.96	7,456,363.00	0.00	7,456,363.00	-42.4%
Budget Contingencies - 0000	0000	9780	5,921,130.45		5,921,130.45				
Energy Conservation Project-0003	0000	9780	595,713.58		595,713.58				
One-time Discretionary-text book adopti	0000	9780	1,816,730.41		1,816,730.41				
Assistance League of Temecula-0013	0000	9780	596.19		596.19				
Community Grant-0015	0000	9780	8,125.72		8,125.72				
Early Intervention Grant-0016	0000	9780	1,063,235.00		1,063,235.00				
LCFF Supplemental-0021	0000	9780	2,941,168.86		2,941,168.86				
Donation Account (sites/departments)-0	0000	9780	321,907.61		321,907.61				
Library Collections-0602	0000	9780	11,576.75		11,576.75				
Instructional Materials-0854	0000	9780	259,519.39		259,519.39				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,502,171.00	0.00	3,502,171.00	4,166,609.00	0.00	4,166,609.00	19.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	3,224,551.96	(2,128,031.34)	1,096,520.62	New

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
5640	Medi-Cal Billing Option	10,254.91	10,254.91
6300	Lottery: Instructional Materials	506,312.99	422,851.99
6500	Special Education	168,988.25	168,988.25
6546	Mental Health-Related Services	326,934.93	292,182.93
7311	Classified School Employee Professional Development Block Grant	59,737.66	0.00
7425	Expanded Learning Opportunities (ELO) Grant	2,517,232.81	359,862.81
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	642,405.00	23,235.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,492,975.12	1,481,219.12
9010	Other Restricted Local	594,565.21	438,078.21
Total, Restricted Balance		<u>6,319,406.88</u>	<u>3,196,673.22</u>

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	10,054.66	0.00	-100.0%
5) TOTAL, REVENUES			10,054.66	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	27,012.76	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	31,811.08	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			58,823.84	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,769.18)	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)			(48,769.18)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	108,054.05	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	108,054.05	New
d) Other Restatements		9795	156,823.23	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			156,823.23	108,054.05	-31.1%
2) Ending Balance, June 30 (E + F1e)			108,054.05	108,054.05	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	28.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			108,026.05	108,054.05	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	107,936.05		
c) in Revolving Cash Account		9130	28.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	90.00		
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			108,054.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			108,054.05		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	10,054.66	0.00	-100.0%
TOTAL, REVENUES			10,054.66	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	27,012.76	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,012.76	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
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	31,811.08	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,811.08	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			58,823.84	0.00	-100.0%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,054.66	0.00	-100.0%
5) TOTAL, REVENUES			10,054.66	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		58,823.84	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			58,823.84	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(48,769.18)	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)			(48,769.18)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	108,054.05	New
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	108,054.05	New
d) Other Restatements					
		9795	156,823.23	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			156,823.23	108,054.05	-31.1%
2) Ending Balance, June 30 (E + F1e)					
			108,054.05	108,054.05	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	28.00	0.00	-100.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	108,026.05	108,054.05	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 Unaudited Actuals	2021-22 Budget
8210	Student Activity Funds	108,026.05	108,054.05
Total, Restricted Balance		108,026.05	108,054.05

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	46,305.00	0.00	-100.0%
3) Other State Revenue		8300-8599	611,106.43	739,863.00	21.1%
4) Other Local Revenue		8600-8799	11,129.48	0.00	-100.0%
5) TOTAL, REVENUES			668,540.91	739,863.00	10.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	196,736.85	230,937.00	17.4%
2) Classified Salaries		2000-2999	208,955.42	259,992.00	24.4%
3) Employee Benefits		3000-3999	156,286.34	188,980.00	20.9%
4) Books and Supplies		4000-4999	7,555.28	61,533.00	714.4%
5) Services and Other Operating Expenditures		5000-5999	8,490.54	15,100.00	77.8%
6) Capital Outlay		6000-6999	10,000.00	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	34,211.00	29,626.00	-13.4%
9) TOTAL, EXPENDITURES			622,235.43	786,168.00	26.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,305.48	(46,305.00)	-200.0%
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)			46,305.48	(46,305.00)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,017.80	168,323.28	37.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,017.80	168,323.28	37.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,017.80	168,323.28	37.9%
2) Ending Balance, June 30 (E + F1e)			168,323.28	122,018.28	-27.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			168,323.28	122,018.28	-27.5%
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	337,132.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	67.43		
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	38,166.18		
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			375,366.40		
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	34,590.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,619.22		
4) Current Loans		9640			
5) Unearned Revenue		9650	168,832.98		
6) TOTAL, LIABILITIES			207,043.12		
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)			168,323.28		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	46,305.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			46,305.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	594,851.35	716,001.00	20.4%
All Other State Revenue	All Other	8590	16,255.08	23,862.00	46.8%
TOTAL, OTHER STATE REVENUE			611,106.43	739,863.00	21.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,062.05	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	67.43	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,129.48	0.00	-100.0%
TOTAL, REVENUES			668,540.91	739,863.00	10.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	121,495.56	155,031.00	27.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	75,241.29	75,906.00	0.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			196,736.85	230,937.00	17.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	116,452.55	157,290.00	35.1%
Classified Support Salaries		2200	11,248.49	16,482.00	46.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	81,254.38	86,220.00	6.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			208,955.42	259,992.00	24.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	27,059.46	55,253.00	104.2%
PERS		3201-3202	45,317.37	47,004.00	3.7%
OASDI/Medicare/Alternative		3301-3302	23,077.79	26,054.00	12.9%
Health and Welfare Benefits		3401-3402	49,447.78	41,088.00	-16.9%
Unemployment Insurance		3501-3502	203.43	6,040.00	2869.1%
Workers' Compensation		3601-3602	10,994.64	13,309.00	21.0%
OPEB, Allocated		3701-3702	185.87	232.00	24.8%
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			156,286.34	188,980.00	20.9%
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	7,555.28	59,533.00	688.0%
Noncapitalized Equipment		4400	0.00	2,000.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,555.28	61,533.00	714.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	378.00	2,500.00	561.4%
Dues and Memberships		5300	449.95	450.00	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	1,895.79	3,000.00	58.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,007.30	4,000.00	99.3%
Professional/Consulting Services and Operating Expenditures		5800	3,759.50	4,950.00	31.7%
Communications		5900	0.00	200.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,490.54	15,100.00	77.8%
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	10,000.00	0.00	-100.0%
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			10,000.00	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	34,211.00	29,626.00	-13.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			34,211.00	29,626.00	-13.4%
TOTAL, EXPENDITURES			622,235.43	786,168.00	26.3%

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	46,305.00	0.00	-100.0%
3) Other State Revenue		8300-8599	611,106.43	739,863.00	21.1%
4) Other Local Revenue		8600-8799	11,129.48	0.00	-100.0%
5) TOTAL, REVENUES			668,540.91	739,863.00	10.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		337,393.42	498,493.00	47.7%
2) Instruction - Related Services	2000-2999		226,368.41	235,522.00	4.0%
3) Pupil Services	3000-3999		14,038.60	22,527.00	60.5%
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		34,211.00	29,626.00	-13.4%
8) Plant Services	8000-8999		10,224.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			622,235.43	786,168.00	26.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			46,305.48	(46,305.00)	-200.0%
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)			46,305.48	(46,305.00)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,017.80	168,323.28	37.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,017.80	168,323.28	37.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,017.80	168,323.28	37.9%
2) Ending Balance, June 30 (E + F1e)			168,323.28	122,018.28	-27.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			168,323.28	122,018.28	-27.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
5058	Child Development: Coronavirus Response and Relief Supple	46,305.00	0.00
6130	Child Development: Center-Based Reserve Account	122,018.28	122,018.28
Total, Restricted Balance		<u>168,323.28</u>	<u>122,018.28</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,856,660.02	5,033,703.00	30.5%
3) Other State Revenue		8300-8599	334,604.21	390,467.00	16.7%
4) Other Local Revenue		8600-8799	2,841.20	11,000.00	287.2%
5) TOTAL, REVENUES			4,194,105.43	5,435,170.00	29.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,266,580.26	1,404,833.00	10.9%
3) Employee Benefits		3000-3999	427,933.55	521,062.00	21.8%
4) Books and Supplies		4000-4999	1,555,642.77	1,318,000.00	-15.3%
5) Services and Other Operating Expenditures		5000-5999	80,129.81	101,314.00	26.4%
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	164,105.00	158,692.00	-3.3%
9) TOTAL, EXPENDITURES			3,494,391.39	3,503,901.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			699,714.04	1,931,269.00	176.0%
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)			699,714.04	1,931,269.00	176.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,046,267.27	1,745,981.31	66.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,046,267.27	1,745,981.31	66.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,046,267.27	1,745,981.31	66.9%
2) Ending Balance, June 30 (E + F1e)			1,745,981.31	3,677,250.31	110.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	187,266.96	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,558,714.35	3,677,250.31	135.9%
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	683,867.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	136.77		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,009,830.14		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	187,266.96		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,881,101.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	96,938.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	38,181.24		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			135,119.94		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,745,981.31		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,485,105.00	4,590,418.00	31.7%
Donated Food Commodities		8221	371,555.02	443,285.00	19.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,856,660.02	5,033,703.00	30.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	334,604.21	390,467.00	16.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			334,604.21	390,467.00	16.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	511.63	1,000.00	95.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,100.45	10,000.00	376.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	136.77	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	92.35	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			2,841.20	11,000.00	287.2%
TOTAL, REVENUES			4,194,105.43	5,435,170.00	29.6%

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	971,432.14	1,100,558.00	13.3%
Classified Supervisors' and Administrators' Salaries		2300	211,626.76	208,992.00	-1.2%
Clerical, Technical and Office Salaries		2400	83,521.36	95,283.00	14.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,266,580.26	1,404,833.00	10.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	185,674.74	236,484.00	27.4%
OASDI/Medicare/Alternative		3301-3302	90,770.51	107,470.00	18.4%
Health and Welfare Benefits		3401-3402	116,174.15	121,083.00	4.2%
Unemployment Insurance		3501-3502	639.44	17,280.00	2602.4%
Workers' Compensation		3601-3602	34,081.28	38,085.00	11.7%
OPEB, Allocated		3701-3702	593.43	660.00	11.2%
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			427,933.55	521,062.00	21.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	51,886.60	107,000.00	106.2%
Noncapitalized Equipment		4400	8,182.01	11,000.00	34.4%
Food		4700	1,495,574.16	1,200,000.00	-19.8%
TOTAL, BOOKS AND SUPPLIES			1,555,642.77	1,318,000.00	-15.3%

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	215.63	2,600.00	1105.8%
Dues and Memberships		5300	901.64	1,200.00	33.1%
Insurance		5400-5450	5,213.00	5,404.00	3.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,097.05	31,000.00	34.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,122.65	7,800.00	-4.0%
Professional/Consulting Services and Operating Expenditures		5800	41,021.83	52,000.00	26.8%
Communications		5900	1,558.01	1,310.00	-15.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,129.81	101,314.00	26.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	164,105.00	158,692.00	-3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			164,105.00	158,692.00	-3.3%
TOTAL, EXPENDITURES			3,494,391.39	3,503,901.00	0.3%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,856,660.02	5,033,703.00	30.5%
3) Other State Revenue		8300-8599	334,604.21	390,467.00	16.7%
4) Other Local Revenue		8600-8799	2,841.20	11,000.00	287.2%
5) TOTAL, REVENUES			4,194,105.43	5,435,170.00	29.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,330,286.39	3,345,209.00	0.4%
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		164,105.00	158,692.00	-3.3%
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			3,494,391.39	3,503,901.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			699,714.04	1,931,269.00	176.0%
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)			699,714.04	1,931,269.00	176.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,046,267.27	1,745,981.31	66.9%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			1,046,267.27	1,745,981.31	66.9%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			1,046,267.27	1,745,981.31	66.9%
2) Ending Balance, June 30 (E + F1e)			1,745,981.31	3,677,250.31	110.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	187,266.96	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,558,714.35	3,677,250.31	135.9%
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 Unaudited Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,546,190.85	3,664,726.81
7027	Child Nutrition: COVID State Supplemental Meal Reimbusem	12,523.50	12,523.50
Total, Restricted Balance		<u>1,558,714.35</u>	<u>3,677,250.31</u>

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	399.83	1,000.00	150.1%
5) TOTAL, REVENUES			399.83	1,000.00	150.1%
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	42,541.00	351,000.00	725.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			42,541.00	351,000.00	725.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,141.17)	(350,000.00)	730.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	350,000.00	New
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	350,000.00	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(42,141.17)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,341.23	85,200.06	-33.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,341.23	85,200.06	-33.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,341.23	85,200.06	-33.1%
2) Ending Balance, June 30 (E + F1e)			85,200.06	85,200.06	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	85,200.06	84,800.00	-0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	400.06	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	85,119.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	17.02		
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	63.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			85,200.06		
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)			85,200.06		

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	382.81	1,000.00	161.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	17.02	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			399.83	1,000.00	150.1%
TOTAL, REVENUES			399.83	1,000.00	150.1%

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%
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	42,541.00	351,000.00	725.1%
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			42,541.00	351,000.00	725.1%
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			42,541.00	351,000.00	725.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	350,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	350,000.00	New
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	350,000.00	New

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	399.83	1,000.00	150.1%
5) TOTAL, REVENUES			399.83	1,000.00	150.1%
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		42,541.00	351,000.00	725.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			42,541.00	351,000.00	725.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(42,141.17)	(350,000.00)	730.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	350,000.00	New
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	350,000.00	New

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(42,141.17)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,341.23	85,200.06	-33.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,341.23	85,200.06	-33.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,341.23	85,200.06	-33.1%
2) Ending Balance, June 30 (E + F1e)			85,200.06	85,200.06	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	85,200.06	84,800.00	-0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	400.06	New

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	141,604.01	0.00	-100.0%
5) TOTAL, REVENUES			141,604.01	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,459.46	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	20,868,930.36	44,030,291.00	111.0%
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			20,876,389.82	44,030,291.00	110.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,734,785.81)	(44,030,291.00)	112.3%
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	38,004,702.74	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			38,004,702.74	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,269,916.93	(44,030,291.00)	-355.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,782,888.36	41,052,805.29	72.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,782,888.36	41,052,805.29	72.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,782,888.36	41,052,805.29	72.6%
2) Ending Balance, June 30 (E + F1e)			41,052,805.29	(2,977,485.71)	-107.3%
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			41,052,805.29	0.00	-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	(2,977,485.71)	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	43,993,629.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	8,798.73		
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	34,894.65		
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			44,037,322.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,984,517.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,984,517.21		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			41,052,805.29		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	132,805.28	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	8,798.73	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			141,604.01	0.00	-100.0%
TOTAL, REVENUES			141,604.01	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	5,138.50	0.00	-100.0%
Noncapitalized Equipment		4400	2,320.96	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,459.46	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	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	20,868,930.36	44,017,382.00	110.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	12,909.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,868,930.36	44,030,291.00	111.0%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,876,389.82	44,030,291.00	110.9%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	38,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	4,702.74	0.00	-100.0%
(c) TOTAL, SOURCES			38,004,702.74	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			38,004,702.74	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	141,604.01	0.00	-100.0%
5) TOTAL, REVENUES			141,604.01	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		20,876,389.82	44,030,291.00	110.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,876,389.82	44,030,291.00	110.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(20,734,785.81)	(44,030,291.00)	112.3%
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	38,004,702.74	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			38,004,702.74	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,269,916.93	(44,030,291.00)	-355.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,782,888.36	41,052,805.29	72.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,782,888.36	41,052,805.29	72.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,782,888.36	41,052,805.29	72.6%
2) Ending Balance, June 30 (E + F1e)			41,052,805.29	(2,977,485.71)	-107.3%
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			41,052,805.29	0.00	-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	(2,977,485.71)	New

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	41,052,805.29	0.00
Total, Restricted Balance		<u>41,052,805.29</u>	<u>0.00</u>

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	6,879,243.86	1,100,000.00	-84.0%
5) TOTAL, REVENUES			6,879,243.86	1,100,000.00	-84.0%
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	17,426.62	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	4,608,917.40	913,299.00	-80.2%
6) Capital Outlay		6000-6999	601,033.97	435,000.00	-27.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	498,617.42	500,522.00	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,725,995.41	1,848,821.00	-67.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,153,248.45	(748,821.00)	-164.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	52,003.83	30,000.00	-42.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(52,003.83)	(30,000.00)	-42.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,101,244.62	(778,821.00)	-170.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,995,396.67	16,096,641.29	7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,995,396.67	16,096,641.29	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,995,396.67	16,096,641.29	7.3%
2) Ending Balance, June 30 (E + F1e)			16,096,641.29	15,317,820.29	-4.8%
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			16,096,641.29	15,317,820.29	-4.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,514,409.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,502.88		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,476,207.31		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			17,993,120.13		
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	1,844,475.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	52,003.83		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,896,478.84		
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)			16,096,641.29		

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	57,046.37	100,000.00	75.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,502.88	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	6,035,498.26	1,000,000.00	-83.4%
Other Local Revenue					
All Other Local Revenue		8699	784,196.35	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,879,243.86	1,100,000.00	-84.0%
TOTAL, REVENUES			6,879,243.86	1,100,000.00	-84.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,696.89	0.00	-100.0%
Noncapitalized Equipment		4400	11,729.73	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			17,426.62	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,100.00	New
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	4,608,917.40	912,199.00	-80.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,608,917.40	913,299.00	-80.2%
CAPITAL OUTLAY					
Land		6100	30,829.52	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	570,204.45	435,000.00	-23.7%
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			601,033.97	435,000.00	-27.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	69,777.00	56,159.00	-19.5%
Other Debt Service - Principal		7439	428,840.42	444,363.00	3.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			498,617.42	500,522.00	0.4%
TOTAL, EXPENDITURES			5,725,995.41	1,848,821.00	-67.7%

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%
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	52,003.83	30,000.00	-42.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			52,003.83	30,000.00	-42.3%
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)			(52,003.83)	(30,000.00)	-42.3%

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	6,879,243.86	1,100,000.00	-84.0%
5) TOTAL, REVENUES			6,879,243.86	1,100,000.00	-84.0%
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		4,612,259.68	903,299.00	-80.4%
8) Plant Services	8000-8999		615,118.31	445,000.00	-27.7%
9) Other Outgo	9000-9999	Except 7600-7699	498,617.42	500,522.00	0.4%
10) TOTAL, EXPENDITURES			5,725,995.41	1,848,821.00	-67.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,153,248.45	(748,821.00)	-164.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	52,003.83	30,000.00	-42.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(52,003.83)	(30,000.00)	-42.3%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,101,244.62	(778,821.00)	-170.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	14,995,396.67	16,096,641.29	7.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			14,995,396.67	16,096,641.29	7.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			14,995,396.67	16,096,641.29	7.3%
2) Ending Balance, June 30 (E + F1e)					
			16,096,641.29	15,317,820.29	-4.8%
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	16,096,641.29	15,317,820.29	-4.8%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	16,096,641.29	15,317,820.29
Total, Restricted Balance		<u>16,096,641.29</u>	<u>15,317,820.29</u>

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	65,255.71	66,573.93	2.0%
4) Other Local Revenue		8600-8799	7,899,918.72	8,343,862.43	5.6%
5) TOTAL, REVENUES			7,965,174.43	8,410,436.36	5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,488,696.61	7,608,612.52	1.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,488,696.61	7,608,612.52	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			476,477.82	801,823.84	68.3%
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	4,071,983.13	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,071,983.13	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,548,460.95	801,823.84	-82.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,276,493.37	12,824,954.32	55.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,276,493.37	12,824,954.32	55.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,276,493.37	12,824,954.32	55.0%
2) Ending Balance, June 30 (E + F1e)			12,824,954.32	13,626,778.16	6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			12,824,954.32	13,626,778.16	6.3%
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	12,822,389.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,564.48		
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			12,824,954.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			12,824,954.32		

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	65,255.71	66,573.93	2.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			65,255.71	66,573.93	2.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	7,323,751.94	8,263,677.24	12.8%
Unsecured Roll		8612	63,644.06	80,185.19	26.0%
Prior Years' Taxes		8613	160,191.58	0.00	-100.0%
Supplemental Taxes		8614	314,965.13	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	34,801.53	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,564.48	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			7,899,918.72	8,343,862.43	5.6%
TOTAL, REVENUES			7,965,174.43	8,410,436.36	5.6%

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	3,995,000.00	3,155,000.00	-21.0%
Bond Interest and Other Service Charges		7434	3,493,696.61	4,453,612.52	27.5%
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)			7,488,696.61	7,608,612.52	1.6%
TOTAL, EXPENDITURES			7,488,696.61	7,608,612.52	1.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	4,071,983.13	0.00	-100.0%
(c) TOTAL, SOURCES			4,071,983.13	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,071,983.13	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	65,255.71	66,573.93	2.0%
4) Other Local Revenue		8600-8799	7,899,918.72	8,343,862.43	5.6%
5) TOTAL, REVENUES			7,965,174.43	8,410,436.36	5.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,488,696.61	7,608,612.52	1.6%
10) TOTAL, EXPENDITURES			7,488,696.61	7,608,612.52	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			476,477.82	801,823.84	68.3%
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	4,071,983.13	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,071,983.13	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,548,460.95	801,823.84	-82.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	8,276,493.37	12,824,954.32	55.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			8,276,493.37	12,824,954.32	55.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			8,276,493.37	12,824,954.32	55.0%
2) Ending Balance, June 30 (E + F1e)					
			12,824,954.32	13,626,778.16	6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	12,824,954.32	13,626,778.16	6.3%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	12,824,954.32	13,626,778.16
Total, Restricted Balance		<u>12,824,954.32</u>	<u>13,626,778.16</u>

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)	10,274.43	10,274.43	10,274.43	10,246.54	10,246.54	10,246.54
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	10,274.43	10,274.43	10,274.43	10,246.54	10,246.54	10,246.54
5. District Funded County Program ADA						
a. County Community Schools	23.81	23.81	23.81	23.81	23.81	23.81
b. Special Education-Special Day Class	0.74	0.74	0.74	0.74	0.74	0.74
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	24.55	24.55	24.55	24.55	24.55	24.55
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,298.98	10,298.98	10,298.98	10,271.09	10,271.09	10,271.09
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	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	50,027,665.82		50,027,665.82	91,201.67	41,950.00	50,076,917.49
Work in Progress	32,463,521.21		32,463,521.21	32,652,083.25	16,904,751.74	48,210,852.72
Total capital assets not being depreciated	82,491,187.03	0.00	82,491,187.03	32,743,284.92	16,946,701.74	98,287,770.21
Capital assets being depreciated:						
Land Improvements	11,942,691.04		11,942,691.04	2,037,408.46		13,980,099.50
Buildings	291,637,764.98		291,637,764.98	21,073,692.56	2,119,575.65	310,591,881.89
Equipment	7,588,501.67		7,588,501.67	178,574.23	12,534.26	7,754,541.64
Total capital assets being depreciated	311,168,957.69	0.00	311,168,957.69	23,289,675.25	2,132,109.91	332,326,523.03
Accumulated Depreciation for:						
Land Improvements	(5,852,002.34)		(5,852,002.34)	0.00	677,777.47	(6,529,779.81)
Buildings	(75,100,283.55)		(75,100,283.55)	1,917,205.44	7,471,661.16	(80,654,739.27)
Equipment	(6,477,393.97)		(6,477,393.97)	8,286.59	170,428.58	(6,639,535.96)
Total accumulated depreciation	(87,429,679.86)	0.00	(87,429,679.86)	1,925,492.03	8,319,867.21	(93,824,055.04)
Total capital assets being depreciated, net	223,739,277.83	0.00	223,739,277.83	25,215,167.28	10,451,977.12	238,502,467.99
Governmental activity capital assets, net	306,230,464.86	0.00	306,230,464.86	57,958,452.20	27,398,678.86	336,790,238.20
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)	61.73%
	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. Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$0.00
		\$97,728,159.37
		\$94,622,884.48
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	3.59%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 14, 2021

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

Samantha Pelerine

Regina Hanson

Name
AB1200 Coordinator

Name
Director of Fiscal Services

Title
951-826-6429

Title
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E-mail Address

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	ESEA: Title I, Part A, Basic Grants Low-Income & Neg.	Secondary School Emergency Relief (ESSER) Fund	Secondary School Emergency Relief II (ESSER II) Fund	Education Relief Fund: Learning Loss Mitigation	Expanded Learning Opportunities ESSER II	Expanded Learning Opportunities GEER II	Expanded Learning Opportunities ESSER III
FEDERAL CATALOG NUMBER	84.010/14329	84.425/15536	84.425/15547	84.425C/15517	84.425/15547	84.425C/15517	
RESOURCE CODE	3010	3210	3212	3215	3216	3217	3218
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Title I	ESSER	ESSER II	GEER	ESSER II	GEER II	Emergency Needs
AWARD							
1. Prior Year Carryover	288,061.33	(8,660.43)	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	1,243,807.00	992,992.00	3,936,353.00	698,297.00	952,102.00	218,479.00	620,202.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,243,807.00	992,992.00	3,936,353.00	698,297.00	952,102.00	218,479.00	620,202.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,531,868.33	984,331.57	3,936,353.00	698,297.00	952,102.00	218,479.00	620,202.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	288,061.33	(8,660.43)	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	587,503.00	910,980.00	393,609.00	203,419.00	0.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	875,564.33	902,319.57	393,609.00	203,419.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,308,259.26	924,972.17	982,141.43	76,711.86	0.00	0.00	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,308,259.26	924,972.17	982,141.43	76,711.86	0.00	0.00	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)	(432,694.93)	(22,652.60)	(588,532.43)	126,707.14	0.00	0.00	0.00
a. Unearned Revenue				126,707.14			
b. Accounts Payable							
c. Accounts Receivable	432,694.93	22,652.60	588,532.43				
14. Unused Grant Award Calculation (line 4 minus line 9)	223,609.07	59,359.40	2,954,211.57	621,585.14	952,102.00	218,479.00	620,202.00
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)	1,308,259.26	924,972.17	982,141.43	76,711.86	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	Expanded Learning Opportunities ESSER III LL	Fund (CRF): Learning Loss Mitigation	"SPED: IDEA, Local Asst. Part B, Sec 611"	SPED: IDEA Preschool Grants, Part B, Sec 619	SPED IDEA Mental Health Allocation Part B, Sec 611	SPED: IDEA Prek Staff Dev, Part B, Sec 619	ESEA: Title II, Part A, Teacher Quality
FEDERAL CATALOG NUMBER		21.019 / 25516	84.027/13379	84.173/13430	84.027A/14468	84.173A/13431	84.367/14341
RESOURCE CODE	3219	3220	3310	3315	3327	3345	4035
REVENUE OBJECT	8290	8290	8181	8182	8182	8182	8290
LOCAL DESCRIPTION (if any)	Learning Loss	CRF-LLMF					
AWARD							
1. Prior Year Carryover	0.00	(81,419.09)	25,623.13	2,158.30	0.00	595.00	77,412.70
2. a. Current Year Award	1,069,143.00	5,231,772.00	1,927,784.00	51,704.00	3,090.56	553.00	230,344.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,069,143.00	5,231,772.00	1,927,784.00	51,704.00	3,090.56	553.00	230,344.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,069,143.00	5,150,352.91	1,953,407.13	53,862.30	3,090.56	1,148.00	307,756.70
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	(81,419.09)	25,623.13	2,158.30	0.00	595.00	0.00
6. Cash Received in Current Year	0.00	5,231,772.00	0.00	0.00	0.00	0.00	96,622.70
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	5,150,352.91	25,623.13	2,158.30	0.00	595.00	96,622.70
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	5,150,352.91	1,623,389.52	51,659.55	3,090.56	600.00	161,318.89
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	5,150,352.91	1,623,389.52	51,659.55	3,090.56	600.00	161,318.89
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	(1,597,766.39)	(49,501.25)	(3,090.56)	(5.00)	(64,696.19)
a. Unearned Revenue			330,017.61	2,202.75			
b. Accounts Payable							
c. Accounts Receivable			1,927,784.00	51,704.00	3,090.56	5.00	64,696.19
14. Unused Grant Award Calculation (line 4 minus line 9)	1,069,143.00	0.00	330,017.61	2,202.75	0.00	548.00	146,437.81
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)	0.00	5,150,352.91	1,623,389.52	51,659.55	3,090.56	600.00	161,318.89

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

FEDERAL PROGRAM NAME	ESEA: Title IV, Part A, Student Support	ESEA: Title III, Immigrant Ed Prog	ESEA: Title III, Limited Eng Prof	ESSA: Title IX, Part A McKinney-Vento Homeless Grant	TOTAL
FEDERAL CATALOG NUMBER	84.365/15146	84.365/15146	84.365/14346	84.196/14332	
RESOURCE CODE	4127	4201	4203	5630	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	81,522.57	9,640.00	30,018.55	1,429.07	426,381.13
2. a. Current Year Award	92,445.00	10,318.00	93,827.00	0.00	17,373,212.56
b. Transferability (ESSA)					0.00
c. Other Adjustments					0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	92,445.00	10,318.00	93,827.00	0.00	17,373,212.56
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	173,967.57	19,958.00	123,845.55	1,429.07	17,799,593.69
REVENUES					
5. Unearned Revenue Deferred from Prior Year	1,361.57	4,586.00	30,018.55	1,429.07	263,753.43
6. Cash Received in Current Year	99,608.00	0.00	3,768.00	0.00	7,527,281.70
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	100,969.57	4,586.00	33,786.55	1,429.07	7,791,035.13
EXPENDITURES					
9. Donor-Authorized Expenditures	94,421.85	0.00	17,107.58	1,429.07	10,395,454.65
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	94,421.85	0.00	17,107.58	1,429.07	10,395,454.65
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)	6,547.72	4,586.00	16,678.97	0.00	(2,604,419.52)
a. Unearned Revenue	6,547.72	4,586.00	16,678.97	0.00	486,740.19
b. Accounts Payable					0.00
c. Accounts Receivable					3,091,159.71
14. Unused Grant Award Calculation (line 4 minus line 9)	79,545.72	19,958.00	106,737.97	0.00	7,404,139.04
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)	94,421.85	0.00	17,107.58	1,429.07	10,395,454.65

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

STATE PROGRAM NAME	Inclusive Early Education Expansion Grant	Tobacco Use Prevention Education	In-Person Instruction (IPI) Grant	STRS on-Behalf Contributions	TOTAL
RESOURCE CODE	6128	6690	7422	7690	
REVENUE OBJECT	8699	8590	8590	8590	
LOCAL DESCRIPTION (if any)	IEEEP	TUPE	IPI		
AWARD					
1. Prior Year Carryover	0.00	4,247.00	3,515,708.00		3,519,955.00
2. a. Current Year Award	648,513.00	0.00	0.00	5,272,345.00	5,920,858.00
b. Other Adjustments			0.00		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	648,513.00	0.00	0.00	5,272,345.00	5,920,858.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	648,513.00	4,247.00	3,515,708.00	5,272,345.00	9,440,813.00
REVENUES					
5. Unearned Revenue Deferred from Prior Year	0.00	1,247.60	0.00		1,247.60
6. Cash Received in Current Year	162,128.25		1,515,339.00	5,272,345.00	6,949,812.25
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	162,128.25	1,247.60	1,515,339.00	5,272,345.00	6,951,059.85
EXPENDITURES					
9. Donor-Authorized Expenditures	10,000.00	2,411.40	0.00	5,272,345.00	5,284,756.40
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	10,000.00	2,411.40	0.00	5,272,345.00	5,284,756.40
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)	152,128.25	(1,163.80)	1,515,339.00	0.00	1,666,303.45
a. Unearned Revenue	152,128.25		1,515,339.00		1,667,467.25
b. Accounts Payable					0.00
c. Accounts Receivable		1,163.80			1,163.80
14. Unused Grant Award Calculation (line 4 minus line 9)	638,513.00	1,835.60	3,515,708.00	0.00	4,156,056.60
15. If Carryover is allowed, enter line 14 amount here	638,513.00	1,836.00	3,030,678.00	0.00	3,671,027.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,000.00	2,411.40	0.00	5,272,345.00	5,284,756.40

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	SUPPLEMENTAL MEAL REIMBURSEMENT	CACFP Claims - Centers and Family Day Care	TOTAL
FEDERAL CATALOG NUMBER	93.778/10013	15535	13393	
RESOURCE CODE	5640	5316	5320	
REVENUE OBJECT	8290	8220	8220	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	27,028.83	0.00	0.00	27,028.83
2. a. Current Year Award	105,398.62	47,919.00	266.08	153,583.70
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	105,398.62	47,919.00	266.08	153,583.70
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	132,427.45	47,919.00	266.08	180,612.53
REVENUES				
5. Cash Received in Current Year	105,398.62	47,919.00	266.08	153,583.70
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	105,398.62	47,919.00	266.08	153,583.70
EXPENDITURES				
10. Donor-Authorized Expenditures	122,172.54	47,919.00	266.08	170,357.62
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	122,172.54	47,919.00	266.08	170,357.62
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	10,254.91	0.00	0.00	10,254.91

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

STATE PROGRAM NAME	Lottery: Instructional Materials	Special Education	Health Services (closed mid-year see 6546)	Child Development Low Incidence Equipment	SPED-Mental Health Services	Classified School Employee Prof Dev.	SB 117 COVID-19 LEA Response Funds
RESOURCE CODE	6300	6500	6512	6531	6546	7311	7388
REVENUE OBJECT	8560	8791	8590	8791	8590	8590	8590
LOCAL DESCRIPTION (if any)	PROP 20						
AWARD							
1. Prior Year Restricted Ending Balance	440,279.36	0.00	214,003.71	0.00	0.00	59,737.66	102,459.29
2. a. Current Year Award	813,464.01	5,231,418.00	0.00	181,388.00	664,007.00		
b. Other Adjustments	(32,570.63)	31,114.00					
c. Adj Curr Yr Award (sum lines 2a & 2b)	780,893.38	5,262,532.00	0.00	181,388.00	664,007.00	0.00	0.00
3. Required Matching Funds/Other		11,591,739.12					
4. Total Available Award (sum lines 1, 2c, & 3)	1,221,172.74	16,854,271.12	214,003.71	181,388.00	664,007.00	59,737.66	102,459.29
REVENUES							
5. Cash Received in Current Year	449,683.11	3,419,675.00	0.00	90,694.00	664,007.00		
6. Amounts Included in Line 5 for Prior Year Adjustments	(32,570.63)	0.00					
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	363,780.90	1,842,857.00	0.00	90,694.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	363,780.90	1,842,857.00	0.00	90,694.00	0.00	0.00	0.00
8. Contributed Matching Funds		11,591,739.12					
9. Total Available (sum lines 5, 7c, & 8)	813,464.01	16,854,271.12	0.00	181,388.00	664,007.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	714,859.75	16,854,271.12	214,003.71	12,399.75	337,072.07		102,459.29
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	714,859.75	16,854,271.12	214,003.71	12,399.75	337,072.07	0.00	102,459.29
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	506,312.99	0.00	0.00	168,988.25	326,934.93	59,737.66	0.00

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

STATE PROGRAM NAME	State Learning Loss Mitigation Funds	Opportunities (ELO) Grant (Prop 98 FY 2019)	Grant: Paraprofessional Staff	Low-Performing Student Block Grant	Ongoing & Major Restricted Maintenance	Redevelopment	
RESOURCE CODE	7420	7425	7426	7510	8150	9986	
REVENUE OBJECT	8590	8590	8590	8590	8980	8625	
LOCAL DESCRIPTION (if any)		ELO	ELO-PP		RMA		
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	2,293.31	1,176,905.10	594,564.47	
2. a. Current Year Award	786,895.00	2,964,718.00	642,405.00			702,205.65	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	786,895.00	2,964,718.00	642,405.00	0.00	0.00	702,205.65	0.00
3. Required Matching Funds/Other					3,106,156.00		
4. Total Available Award (sum lines 1, 2c, & 3)	786,895.00	2,964,718.00	642,405.00	2,293.31	4,283,061.10	1,296,770.12	0.00
REVENUES							
5. Cash Received in Current Year	786,895.00	2,578,930.00	638,357.00			702,205.85	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	385,788.00	4,048.00	0.00	0.00	(0.20)	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	385,788.00	4,048.00	0.00	0.00	(0.20)	0.00
8. Contributed Matching Funds					3,106,156.00		
9. Total Available (sum lines 5, 7c, & 8)	786,895.00	2,964,718.00	642,405.00	0.00	3,106,156.00	702,205.65	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	786,895.00	447,485.19	0.00	2,293.31	2,790,610.98	702,204.91	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	786,895.00	447,485.19	0.00	2,293.31	2,790,610.98	702,204.91	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	2,517,232.81	642,405.00	0.00	1,492,450.12	594,565.21	0.00

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

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	2,590,242.90
2. a. Current Year Award	11,986,500.66
b. Other Adjustments	(1,456.63)
c. Adj Curr Yr Award (sum lines 2a & 2b)	11,985,044.03
3. Required Matching Funds/Other	14,697,895.12
4. Total Available Award (sum lines 1, 2c, & 3)	29,273,182.05
REVENUES	
5. Cash Received in Current Year	9,330,446.96
6. Amounts Included in Line 5 for Prior Year Adjustments	(32,570.63)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,687,167.70
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	2,687,167.70
8. Contributed Matching Funds	14,697,895.12
9. Total Available (sum lines 5, 7c, & 8)	26,715,509.78
EXPENDITURES	
10. Donor-Authorized Expenditures	22,964,555.08
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	22,964,555.08
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	6,308,626.97

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

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

Current Expense Formula/Minimum Classroom Compensation

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	52,855,672.48	301	0.00	303	52,855,672.48	305	1,979,222.55		307	50,876,449.93	309
2000 - Classified Salaries	16,317,822.54	311	99,806.79	313	16,218,015.75	315	777,314.86		317	15,440,700.89	319
3000 - Employee Benefits	28,114,714.64	321	48,190.44	323	28,066,524.20	325	394,581.83		327	27,671,942.37	329
4000 - Books, Supplies Equip Replace. (6500)	7,297,155.53	331	199,996.44	333	7,097,159.09	335	493,649.01		337	6,603,510.08	339
5000 - Services. . . & 7300 - Indirect Costs	10,290,040.28	341	3,767.25	343	10,286,273.03	345	999,693.31		347	9,286,579.72	349
TOTAL					114,523,644.55	365			TOTAL	109,879,182.99	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			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.			61.73%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	61.73%
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).	109,879,182.99
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	100,448,772.00		100,448,772.00	38,205,000.00	3,995,000.00	134,658,772.00	3,155,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	2,320,612.00		2,320,612.00		428,841.00	1,891,771.00	444,363.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable	37,887,764.82		37,887,764.82		1,228,647.06	36,659,117.76	1,351,647.06
Other General Long-Term Debt	1,353,064.84		1,353,064.84		502,328.32	850,736.52	449,265.00
Net Pension Liability	106,654,448.00		106,654,448.00			106,654,448.00	
Total/Net OPEB Liability	1,813,833.00	(471,617.36)	1,342,215.64		502,328.32	839,887.32	
Compensated Absences Payable	378,112.10		378,112.10	69,452.88		447,564.98	
Governmental activities long-term liabilities	250,856,606.76	(471,617.36)	250,384,989.40	38,274,452.88	6,657,144.70	282,002,297.58	5,400,275.06
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	116,739,025.37
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,517,627.19
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	2,550.73
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	154,829.24
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,291,435.46
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)				1,448,815.43
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)				104,772,582.75

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)		10,298.98
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,173.10
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.)	105,135,213.22	10,208.70
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)	105,135,213.22	10,208.70
B. Required effort (Line A.2 times 90%)	94,621,691.90	9,187.83
C. Current year expenditures (Line I.E and Line II.B)	104,772,582.75	10,173.10
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)	102,415,499.39	(8,182,674.83)	94,232,824.56			97,728,159.37
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	10,300.82		10,300.82			10,298.98
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)	10,298.98		10,298.98	10,271.09		10,271.09
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)			10,298.98			10,271.09
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)	145,255.56		145,255.56	145,370.00		145,370.00
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)	14,809,410.34		14,809,410.34	14,204,570.00		14,204,570.00
5. Unsecured Roll Taxes (Object 8042)	626,567.14		626,567.14	626,499.00		626,499.00
6. Prior Years' Taxes (Object 8043)	895,338.40		895,338.40	895,338.00		895,338.00
7. Supplemental Taxes (Object 8044)	849,184.08		849,184.08	851,331.00		851,331.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,527,466.66)		(1,527,466.66)	(1,591,890.00)		(1,591,890.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	2,624,472.14		2,624,472.14	1,798,250.00		1,798,250.00
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)	18,422,761.00	0.00	18,422,761.00	16,929,468.00	0.00	16,929,468.00
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)	18,422,761.00	0.00	18,422,761.00	16,929,468.00	0.00	16,929,468.00

	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)			938,392.47			1,152,199.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act			0.00			0.00
21. Unreimbursed Court Mandated Desegregation Costs			0.00			0.00
22. Other Unfunded Court-ordered or Federal Mandates			0.00			0.00
23. TOTAL EXCLUSIONS (Lines C19 through C22)			938,392.47			1,152,199.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	76,994,989.00		76,994,989.00	83,543,957.00		83,543,957.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	36,117.00		36,117.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	77,031,106.00	0.00	77,031,106.00	83,543,957.00	0.00	83,543,957.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	123,650,405.75		123,650,405.75	132,011,843.00		132,011,843.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	138,981.86		138,981.86	100,000.00		100,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			94,232,824.56			97,728,159.37
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9998			0.9973
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			97,728,159.37			103,048,997.35
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			18,422,761.00			16,929,468.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,235,877.60			1,232,530.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			77,031,106.00			83,543,957.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			77,031,106.00			83,543,957.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			107,409.95			76,167.10
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			18,530,170.95			17,005,635.10
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			77,031,106.00			83,543,957.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			18,530,170.95			
b. State Subventions (Line D8)			77,031,106.00			
c. Less: Excluded Appropriations (Line C23)			938,392.47			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			94,622,884.48			

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Keely Bosler, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
SUMMARY	2020-21 Actual			2021-22 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			97,728,159.37			103,048,997.35
12. Appropriations Subject to the Limit (Line D9d)			94,622,884.48			

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

Due to Government Code 7902.2, which was added by Assembly Bill (AB) 130 recently local education agencies (LEA's) with a Fiscal Year 2019-20 appropriations limit in excess of its proceeds of taxes to transfer the excess limit to the State of California. In Fiscal Year 2019-20, Menifee Union Elementary reported a appropriations limit of \$102,415,499.39, but proceeds of taxes of \$94,232,824.56. As such, Menifee Union Elementary has \$8,182,674.83 in excess limit, which will be transferred to the State of California.

Regina Hanson
Gann Contact Person

951-672-1851
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,302,441.18
- 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) 92,954,256.08

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.63%

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. 951,578.87

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)	4,730,273.69
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,003,098.54
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	43,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	3,996.88
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)	491,572.19
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)	951,578.87
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,320,362.43
9. Carry-Forward Adjustment (Part IV, Line F)	(1,308,861.05)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,011,501.38

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	75,586,527.34
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,466,778.52
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	9,746,676.39
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,550.73
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	953,454.82
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)	123,360.50
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)	442,300.65
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)	10,125,537.69
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)	951,578.87
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	58,823.84
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	578,024.43
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,834,712.23
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)	111,870,326.01

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) 4.76%

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) 3.59%

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>5,320,362.43</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>183,679.37</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.09%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.09%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.09%) times Part III, Line B19); zero if positive	<u>(1,308,861.05)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(1,308,861.05)</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>3.59%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-654,430.53) is applied to the current year calculation and the remainder (\$-654,430.52) is deferred to one or more future years:	<u>4.17%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-436,287.02) is applied to the current year calculation and the remainder (\$-872,574.03) is deferred to one or more future years:	<u>4.37%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(1,308,861.05)</u>

Approved indirect cost rate: 6.09%
Highest rate used in any program: 6.09%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,233,159.26	75,100.00	6.09%
01	3210	863,677.34	52,597.00	6.09%
01	3212	925,758.43	56,383.00	6.09%
01	3215	72,308.86	4,403.00	6.09%
01	3310	1,530,200.52	93,189.00	6.09%
01	3315	48,694.55	2,965.00	6.09%
01	4035	152,058.89	9,260.00	6.09%
01	4127	89,001.85	5,420.00	6.09%
01	4203	16,772.58	335.00	2.00%
01	6512	201,443.11	12,268.10	6.09%
01	6546	313,278.61	19,077.90	6.09%
01	7388	24,296.05	1,121.00	4.61%
01	7420	729,638.50	44,340.00	6.08%
12	6105	561,769.35	34,211.00	6.09%
13	5310	3,282,101.31	164,105.00	5.00%

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		440,279.36	440,279.36
2. State Lottery Revenue	8560	1,833,127.12		780,893.38	2,614,020.50
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,833,127.12	0.00	1,221,172.74	3,054,299.86
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,833,127.12			1,833,127.12
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		408,818.87	408,818.87
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			306,040.88	306,040.88
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,833,127.12	0.00	714,859.75	2,547,986.87
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	506,312.99	506,312.99
D. COMMENTS:					
Expenses in object code 5XXX were for printing curriculum materials.					

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

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,235,701.24	1,275,368.32	6,896,621.25	3,832,954.78	10,425,263.58	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	407.00	407.00	407.00	407.00	407.00		0.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual					2.00		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	24.00	24.00	24.00	24.00	77.11		0.00
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)					0.00		
-- Child Development (Fund 12)					3.50		0.00
-- Cafeteria (Funds 13 & 61)					16.99		
C. Total Allocation Factors	431.00	431.00	431.00	431.00	506.60	0.00	0.00

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	2,148.52	0.00	2,148.52	141.15		2,289.67
1110	Regular Education, K-12	59,918,413.51	20,878,954.01	80,797,367.52	5,308,165.33		86,105,532.85
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	499,510.44	41,157.77	540,668.21	35,520.42		576,188.63
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	23,468,697.55	2,324,136.02	25,792,833.57	1,694,518.39		27,487,351.96
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	2,550.73	0.00	2,550.73	167.58		2,718.31
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					316,847.51	316,847.51
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					900.00	900.00
----	Other Outgo					1,739,383.78	1,739,383.78
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		421,661.37	421,661.37	284,467.29		706,128.66
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(198,316.00)		(198,316.00)
----	Total General Fund and Charter Schools Funds Expenditures	83,891,320.75	23,665,909.17	107,557,229.92	7,124,664.16	2,057,131.29	116,739,025.37

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	905.00	1,243.52	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,148.52
1110	Regular Education, K-12	59,574,325.89	0.00	0.00	0.00	45,968.10	0.00	0.00			298,119.52	0.00	59,918,413.51
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	104,648.50	247,363.48	2,250.00	402.78	144,845.68	0.00	0.00			0.00	0.00	499,510.44
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	16,242,863.09	1,814,347.51	0.00	0.00	3,862,355.99	1,549,130.96	0.00			0.00	0.00	23,468,697.55
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	2,550.73	0.00	0.00	0.00	2,550.73
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	0.00
Total Direct Charged Costs		75,922,742.48	2,062,954.51	2,250.00	402.78	4,053,169.77	1,549,130.96	0.00	2,550.73	0.00	298,119.52	0.00	83,891,320.75

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	12,503,347.46	8,375,606.55	0.00	20,878,954.01
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	41,157.77	0.00	41,157.77
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	737,298.13	1,586,837.89	0.00	2,324,136.02
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	72,026.10	0.00	72,026.10
--	Cafeteria (Funds 13 and 61)		349,635.27		349,635.27
Total Allocated Support Costs		13,240,645.59	10,425,263.58	0.00	23,665,909.17

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)	957,451.70
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	43,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,858,927.04
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,463,601.42
5	Total Central Administration Costs in General Fund and Charter Schools Funds	7,322,980.16
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	83,891,320.75
2	Total Allocated Costs (from Form PCR, Column 2, Total)	23,665,909.17
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	107,557,229.92
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	578,024.43
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,330,286.39
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,908,310.82
D. Total Direct Charged and Allocated Costs (B3 + C5)		111,465,540.74
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.57%

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)	316,847.51				316,847.51
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			900.00		900.00
Other Outgo (Objects 1000-7999)				1,739,383.78	1,739,383.78
Total Other Costs	316,847.51	0.00	900.00	1,739,383.78	2,057,131.29

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									1,368
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,966,282.80	0.00	0.00	0.00	490,087.90	6,645,098.56		9,101,469.26
2000-2999	Classified Salaries	944,988.75	0.00	0.00	0.00	243,068.74	3,904,699.60		5,092,757.09
3000-3999	Employee Benefits	1,158,817.04	0.00	0.00	0.00	300,515.12	4,080,537.27		5,539,869.43
4000-4999	Books and Supplies	41,112.36	0.00	0.00	0.00	9,263.28	1,145,233.24		1,195,608.88
5000-5999	Services and Other Operating Expenditures	1,822,289.64	0.00	0.00	0.00	3,449.95	708,301.30		2,534,040.89
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	5,426.63	0.00		5,426.63
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	5,933,490.59	0.00	0.00	0.00	1,051,811.62	16,483,869.97	0.00	23,469,172.18
7310	Transfers of Indirect Costs	124,535.00	0.00	0.00	0.00	2,965.00	0.00		127,500.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,324,135.94							2,324,135.94
	Total Indirect Costs and PCR Allocations	2,448,670.94	0.00	0.00	0.00	2,965.00	0.00	0.00	2,451,635.94
	TOTAL COSTS	8,382,161.53	0.00	0.00	0.00	1,054,776.62	16,483,869.97	0.00	25,920,808.12
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	231,293.80	0.00	0.00	0.00	329,077.16	92,725.44		653,096.40
2000-2999	Classified Salaries	141,293.74	0.00	0.00	0.00	239,307.07	254,973.49		635,574.30
3000-3999	Employee Benefits	128,549.02	0.00	0.00	0.00	202,255.67	123,365.92		454,170.61
4000-4999	Books and Supplies	16,019.29	0.00	0.00	0.00	9,263.28	1,016,480.72		1,041,763.29
5000-5999	Services and Other Operating Expenditures	600,542.70	0.00	0.00	0.00	3,105.95	81,207.62		684,856.27
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	5,426.63	0.00		5,426.63
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,117,698.55	0.00	0.00	0.00	788,435.76	1,568,753.19	0.00	3,474,887.50
7310	Transfers of Indirect Costs	93,189.00	0.00	0.00	0.00	2,965.00	0.00		96,154.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	93,189.00	0.00	0.00	0.00	2,965.00	0.00	0.00	96,154.00
	TOTAL BEFORE OBJECT 8980	1,210,887.55	0.00	0.00	0.00	791,400.76	1,568,753.19	0.00	3,571,041.50
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								3,571,041.50

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,734,989.00	0.00	0.00	0.00	161,010.74	6,552,373.12		8,448,372.86
2000-2999	Classified Salaries	803,695.01	0.00	0.00	0.00	3,761.67	3,649,726.11		4,457,182.79
3000-3999	Employee Benefits	1,030,268.02	0.00	0.00	0.00	98,259.45	3,957,171.35		5,085,698.82
4000-4999	Books and Supplies	25,093.07	0.00	0.00	0.00	0.00	128,752.52		153,845.59
5000-5999	Services and Other Operating Expenditures	1,221,746.94	0.00	0.00	0.00	344.00	627,093.68		1,849,184.62
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	4,815,792.04	0.00	0.00	0.00	263,375.86	14,915,116.78	0.00	19,994,284.68
7310	Transfers of Indirect Costs	31,346.00	0.00	0.00	0.00	0.00	0.00		31,346.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,324,135.94							2,324,135.94
	Total Indirect Costs and PCR Allocations	2,355,481.94	0.00	0.00	0.00	0.00	0.00	0.00	2,355,481.94
	TOTAL BEFORE OBJECT 8980	7,171,273.98	0.00	0.00	0.00	263,375.86	14,915,116.78	0.00	22,349,766.62
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								22,349,766.62
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	254,625.69	0.00	0.00	0.00	3,000.00	40,672.44		298,298.13
2000-2999	Classified Salaries	218,664.27	0.00	0.00	0.00	0.00	539,087.78		757,752.05
3000-3999	Employee Benefits	170,213.88	0.00	0.00	0.00	610.81	252,148.31		422,973.00
4000-4999	Books and Supplies	464.12	0.00	0.00	0.00	0.00	59,516.34		59,980.46
5000-5999	Services and Other Operating Expenditures	73,382.70	0.00	0.00	0.00	0.00	308,325.17		381,707.87
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	717,350.66	0.00	0.00	0.00	3,610.81	1,199,750.04	0.00	1,920,711.51
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	717,350.66	0.00	0.00	0.00	3,610.81	1,199,750.04	0.00	1,920,711.51
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)								11,591,739.12
	TOTAL COSTS								13,512,450.63

* 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	21,819,054.55	14,051,833.83
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)	0.00	0.00

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)	0.00	0.00

4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00

5. 2019-20 Expenditures, Adjusted for 2020-21 MOE Calculation (Sum lines 1 through 4)	21,819,054.55	14,051,833.83
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	<u>1,441.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	<u>0.00</u>	

3. 2019-20 Unduplicated Pupil Count, Adjusted for 2020-21 MOE Calculation (Line C1 plus Line C2)	1,441.00	

SELPA: (??) _____

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

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

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

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

If (b) is greater than (a).

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

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

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2020-21	Actual Expenditures Comparison Year 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	25,920,808.12		
b. Less: Expenditures paid from federal sources	3,571,041.50		
c. Expenditures paid from state and local sources	22,349,766.62	21,819,054.55	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		21,819,054.55	
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	22,349,766.62	21,819,054.55	530,712.07

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	25,920,808.12		
b. Less: Expenditures paid from federal sources	3,571,041.50		
c. Expenditures paid from state and local sources	22,349,766.62	21,819,054.55	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		21,819,054.55	
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	22,349,766.62	21,819,054.55	
d. Special education unduplicated pupil count	1,368	1,441	
e. Per capita state and local expenditures (A2c/A2d)	16,337.55	15,141.61	1,195.94

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: (??)

Object Code	Description	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
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
	TOTAL COSTS	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
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
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

SELPA: (??)

Object Code	Description	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
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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
UNDUPLICATED PUPIL COUNT			0

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									1,368
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,393,699.00	0.00	0.00	0.00	562,403.00	7,142,636.00		10,098,738.00
2000-2999	Classified Salaries	965,542.00	0.00	0.00	0.00	260,486.00	4,597,441.00		5,823,469.00
3000-3999	Employee Benefits	1,209,301.00	0.00	0.00	0.00	308,168.00	4,134,575.00		5,652,044.00
4000-4999	Books and Supplies	46,823.00	0.00	0.00	0.00	7,959.00	336,945.00		391,727.00
5000-5999	Services and Other Operating Expenditures	903,830.00	0.00	0.00	0.00	748.00	951,417.00		1,855,995.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	5,000.00		5,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,519,195.00	0.00	0.00	0.00	1,139,764.00	17,168,014.00	0.00	23,826,973.00
7310	Transfers of Indirect Costs	132,392.00	0.00	0.00	0.00	1,551.00	0.00		133,943.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	132,392.00	0.00	0.00	0.00	1,551.00	0.00	0.00	133,943.00
	TOTAL COSTS	5,651,587.00	0.00	0.00	0.00	1,141,315.00	17,168,014.00	0.00	23,960,916.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,100,282.00	0.00	0.00	0.00	186,725.00	7,037,190.00		9,324,197.00
2000-2999	Classified Salaries	837,324.00	0.00	0.00	0.00	18,156.00	4,310,751.00		5,166,231.00
3000-3999	Employee Benefits	1,053,051.00	0.00	0.00	0.00	66,765.00	3,974,827.00		5,094,643.00
4000-4999	Books and Supplies	46,823.00	0.00	0.00	0.00	6,000.00	334,714.00		387,537.00
5000-5999	Services and Other Operating Expenditures	903,830.00	0.00	0.00	0.00	0.00	951,417.00		1,855,247.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	5,000.00		5,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,941,310.00	0.00	0.00	0.00	277,646.00	16,613,899.00	0.00	21,832,855.00
7310	Transfers of Indirect Costs	45,719.00	0.00	0.00	0.00	0.00	0.00		45,719.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	45,719.00	0.00	0.00	0.00	0.00	0.00	0.00	45,719.00
	TOTAL BEFORE OBJECT 8980	4,987,029.00	0.00	0.00	0.00	277,646.00	16,613,899.00	0.00	21,878,574.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								178,295.00
	TOTAL COSTS								22,056,869.00

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	312,887.00	0.00	0.00	0.00	3,000.00	37,046.00		352,933.00	
2000-2999	Classified Salaries	258,678.00	0.00	0.00	0.00	18,156.00	569,581.00		846,415.00	
3000-3999	Employee Benefits	215,523.00	0.00	0.00	0.00	6,860.00	285,863.00		508,246.00	
4000-4999	Books and Supplies	6,500.00	0.00	0.00	0.00	6,000.00	147,740.00		160,240.00	
5000-5999	Services and Other Operating Expenditures	85,204.00	0.00	0.00	0.00	0.00	446,792.00		531,996.00	
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	5,000.00		5,000.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	878,792.00	0.00	0.00	0.00	34,016.00	1,492,022.00	0.00	2,404,830.00	
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	878,792.00	0.00	0.00	0.00	34,016.00	1,492,022.00	0.00	2,404,830.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									178,295.00
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)									12,792,393.00
	TOTAL COSTS									15,375,518.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,368
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,966,282.80	0.00	0.00	0.00	490,087.90	6,645,098.56		9,101,469.26
2000-2999	Classified Salaries	944,988.75	0.00	0.00	0.00	243,068.74	3,904,699.60		5,092,757.09
3000-3999	Employee Benefits	1,158,817.04	0.00	0.00	0.00	300,515.12	4,080,537.27		5,539,869.43
4000-4999	Books and Supplies	41,112.36	0.00	0.00	0.00	9,263.28	1,145,233.24		1,195,608.88
5000-5999	Services and Other Operating Expenditures	1,822,289.64	0.00	0.00	0.00	3,449.95	708,301.30		2,534,040.89
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	5,426.63	0.00		5,426.63
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	5,933,490.59	0.00	0.00	0.00	1,051,811.62	16,483,869.97	0.00	23,469,172.18
7310	Transfers of Indirect Costs	124,535.00	0.00	0.00	0.00	2,965.00	0.00		127,500.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,324,135.94							2,324,135.94
	Total Indirect Costs	124,535.00	0.00	0.00	0.00	2,965.00	0.00	0.00	127,500.00
	TOTAL COSTS	6,058,025.59	0.00	0.00	0.00	1,054,776.62	16,483,869.97	0.00	23,596,672.18
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	231,293.80	0.00	0.00	0.00	329,077.16	92,725.44		653,096.40
2000-2999	Classified Salaries	141,293.74	0.00	0.00	0.00	239,307.07	254,973.49		635,574.30
3000-3999	Employee Benefits	128,549.02	0.00	0.00	0.00	202,255.67	123,365.92		454,170.61
4000-4999	Books and Supplies	16,019.29	0.00	0.00	0.00	9,263.28	1,016,480.72		1,041,763.29
5000-5999	Services and Other Operating Expenditures	600,542.70	0.00	0.00	0.00	3,105.95	81,207.62		684,856.27
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	5,426.63	0.00		5,426.63
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,117,698.55	0.00	0.00	0.00	788,435.76	1,568,753.19	0.00	3,474,887.50
7310	Transfers of Indirect Costs	93,189.00	0.00	0.00	0.00	2,965.00	0.00		96,154.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	93,189.00	0.00	0.00	0.00	2,965.00	0.00	0.00	96,154.00
	TOTAL BEFORE OBJECT 8980	1,210,887.55	0.00	0.00	0.00	791,400.76	1,568,753.19	0.00	3,571,041.50
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								3,571,041.50

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,734,989.00	0.00	0.00	0.00	161,010.74	6,552,373.12		8,448,372.86
2000-2999	Classified Salaries	803,695.01	0.00	0.00	0.00	3,761.67	3,649,726.11		4,457,182.79
3000-3999	Employee Benefits	1,030,268.02	0.00	0.00	0.00	98,259.45	3,957,171.35		5,085,698.82
4000-4999	Books and Supplies	25,093.07	0.00	0.00	0.00	0.00	128,752.52		153,845.59
5000-5999	Services and Other Operating Expenditures	1,221,746.94	0.00	0.00	0.00	344.00	627,093.68		1,849,184.62
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	4,815,792.04	0.00	0.00	0.00	263,375.86	14,915,116.78	0.00	19,994,284.68
7310	Transfers of Indirect Costs	31,346.00	0.00	0.00	0.00	0.00	0.00		31,346.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,324,135.94							2,324,135.94
	Total Indirect Costs	31,346.00	0.00	0.00	0.00	0.00	0.00	0.00	31,346.00
	TOTAL BEFORE OBJECT 8980	4,847,138.04	0.00	0.00	0.00	263,375.86	14,915,116.78	0.00	20,025,630.68
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								20,025,630.68
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	254,625.69	0.00	0.00	0.00	3,000.00	40,672.44		298,298.13
2000-2999	Classified Salaries	218,664.27	0.00	0.00	0.00	0.00	539,087.78		757,752.05
3000-3999	Employee Benefits	170,213.88	0.00	0.00	0.00	610.81	252,148.31		422,973.00
4000-4999	Books and Supplies	464.12	0.00	0.00	0.00	0.00	59,516.34		59,980.46
5000-5999	Services and Other Operating Expenditures	73,382.70	0.00	0.00	0.00	0.00	308,325.17		381,707.87
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	717,350.66	0.00	0.00	0.00	3,610.81	1,199,750.04	0.00	1,920,711.51
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	717,350.66	0.00	0.00	0.00	3,610.81	1,199,750.04	0.00	1,920,711.51
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)								11,591,739.12
	TOTAL COSTS								13,512,450.63

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

SELPA: (??)

Object Code	Description	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
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	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
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

SELPA: (??)

Object Code	Description	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
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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
UNDUPLICATED PUPIL COUNT			0

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

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	(10,129.95)	0.00	(198,316.00)				
Other Sources/Uses Detail					52,003.83	0.00		
Fund Reconciliation							94,001.47	197.18
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,007.30	0.00	34,211.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	3,619.22
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	8,122.65	0.00	164,105.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	38,181.24
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	0.00	0.00						
Other Sources/Uses Detail					0.00	52,003.83		
Fund Reconciliation							0.00	52,003.83
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	10,129.95	(10,129.95)	198,316.00	(198,316.00)	52,003.83	52,003.83	94,001.47	94,001.47

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Unaudited Actuals
2020-21 Unaudited Actuals
Technical Review Checks

Menifee Union Elementary

Riverside County

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

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

IMPORT CHECKS

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

ACCOUNT

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

01-3210-0-0000-0000-9791 3210 9791 -8,660.43
Explanation:Per CDE guidance, an LEA may use Elementary Secondary School
Emergency Relief (ESSER) funds for any allowable expenditure incurred on or
after March 13, 2020. Revenue will not be reported until 2020-21.

01-3220-0-0000-0000-9791 3220 9791 -81,419.09
Explanation:Per CDE guidance, an LEA may use Elementary Secondary School
Emergency Relief (ESSER) funds for any allowable expenditure incurred on or
after March 13, 2020. Revenue will not be reported until 2020-21.

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object

7350) must net to zero by function. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

through 95. PASSED

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.