

Rialto Unified School District



2020-2021 Unaudited Actuals

Presented to Governing Board: September 8, 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: _____

Date of Meeting: Sep 08, 2021

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

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: _____

Date: _____

County Superintendent/Designee
(Original signature required)

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

For County Office of Education:

For School District:

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.42%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2022-23 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$271,772,209.23
	Appropriations Subject to Limit	\$271,772,209.23
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	4.91%

1/15/2021

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	280,954,451.47	0.00	280,954,451.47	295,013,933.00	0.00	295,013,933.00	5.0%
2) Federal Revenue		8100-8299	888,569.13	54,045,033.57	54,933,602.70	254,220.00	35,705,356.00	35,959,576.00	-34.5%
3) Other State Revenue		8300-8599	5,304,395.59	34,884,057.58	40,188,453.17	4,558,536.00	21,364,806.00	25,923,342.00	-35.5%
4) Other Local Revenue		8600-8799	3,790,896.89	16,652,493.46	20,443,390.35	1,590,000.00	13,862,191.00	15,452,191.00	-24.4%
5) TOTAL, REVENUES			290,938,313.08	105,581,584.61	396,519,897.69	301,416,689.00	70,932,353.00	372,349,042.00	-6.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	106,207,789.58	24,531,127.29	130,738,916.87	116,468,352.10	34,201,161.00	150,669,513.10	15.2%
2) Classified Salaries		2000-2999	35,748,027.50	10,468,624.05	46,216,651.55	43,729,252.25	13,862,893.00	57,592,145.25	24.6%
3) Employee Benefits		3000-3999	69,836,558.32	27,703,198.78	97,539,757.10	79,118,997.26	32,642,909.00	111,761,906.26	14.6%
4) Books and Supplies		4000-4999	6,561,244.52	24,215,128.73	30,776,373.25	13,587,604.00	12,983,848.70	26,571,252.70	-13.7%
5) Services and Other Operating Expenditures		5000-5999	22,633,202.12	18,313,470.69	40,946,672.81	23,112,118.00	27,343,530.00	50,455,648.00	23.2%
6) Capital Outlay		6000-6999	2,423,826.54	1,958,733.46	4,382,560.00	1,703,766.00	16,538,285.00	18,242,051.00	316.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	76,414.00	1,300,355.50	1,376,769.50	1,109,967.00	240,293.00	1,350,260.00	-1.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,899,489.92)	2,433,000.44	(466,489.48)	(3,966,214.00)	3,162,895.00	(803,319.00)	72.2%
9) TOTAL, EXPENDITURES			240,587,572.66	110,923,638.94	351,511,211.60	274,863,842.61	140,975,614.70	415,839,457.31	18.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			50,350,740.42	(5,342,054.33)	45,008,686.09	26,552,846.39	(70,043,261.70)	(43,490,415.31)	-196.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,577,993.00	5,285,104.18	9,863,097.18	1,108,725.00	2,070,848.00	3,179,573.00	-67.8%
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	(29,849,869.74)	29,849,869.74	0.00	(45,963,940.00)	45,963,940.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,427,862.74)	24,564,765.56	(9,863,097.18)	(47,072,865.00)	43,893,092.00	(3,179,573.00)	-67.8%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,922,877.68	19,222,711.23	35,145,588.91	(20,519,818.61)	(26,150,169.70)	(46,669,988.31)	-232.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	69,452,949.80	3,534,840.76	72,987,790.56	85,375,827.48	22,757,551.99	108,133,379.47	48.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,452,949.80	3,534,840.76	72,987,790.56	85,375,827.48	22,757,551.99	108,133,379.47	48.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			69,452,949.80	3,534,840.76	72,987,790.56	85,375,827.48	22,757,551.99	108,133,379.47	48.2%
2) Ending Balance, June 30 (E + F1e)			85,375,827.48	22,757,551.99	108,133,379.47	64,856,008.67	(3,392,617.71)	61,463,391.16	-43.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	105,000.00	0.00	105,000.00	105,000.00	0.00	105,000.00	0.0%
Stores		9712	169,996.76	0.00	169,996.76	169,996.76	0.00	169,996.76	0.0%
Prepaid Items		9713	382,008.87	0.00	382,008.87	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,757,551.99	22,757,551.99	0.00	6,659,576.24	6,659,576.24	-70.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	10,841,230.00	0.00	10,841,230.00	12,570,571.00	0.00	12,570,571.00	16.0%
d) Assigned									
Other Assignments		9780	59,212,365.00	0.00	59,212,365.00	36,208,965.00	0.00	36,208,965.00	-38.8%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,841,230.00	0.00	10,841,230.00	12,570,571.00	0.00	12,570,571.00	16.0%
Unassigned/Unappropriated Amount		9790	3,823,996.85	0.00	3,823,996.85	3,230,905.11	(10,052,193.95)	(6,821,288.84)	-278.4%

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			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	110,054,524.22	25,258,345.19	135,312,869.41				
1) Fair Value Adjustment to Cash in County Treasury		9111	933,332.00	0.00	933,332.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	105,000.00	0.00	105,000.00				
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	23,736,999.67	16,344,872.81	40,081,872.48				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,388,432.36	0.00	1,388,432.36				
6) Stores		9320	169,996.76	0.00	169,996.76				
7) Prepaid Expenditures		9330	382,008.87	0.00	382,008.87				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			136,770,293.88	41,603,218.00	178,373,511.88				
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	19,203,344.17	6,558,191.07	25,761,535.24				
2) Due to Grantor Governments		9590	0.00	4,624,848.00	4,624,848.00				
3) Due to Other Funds		9610	561,122.23	3,632,017.60	4,193,139.83				
4) Current Loans		9640	31,630,000.00	0.00	31,630,000.00				
5) Unnamed Revenue		9650	0.00	4,030,609.34	4,030,609.34				
6) TOTAL LIABILITIES			51,394,466.40	18,845,668.01	70,240,132.41				
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)			85,375,827.48	22,757,551.99	108,133,379.47				

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	156,811,630.00	0.00	156,811,630.00	231,495,684.00	0.00	231,495,684.00	47.8%
Education Protection Account State Aid - Current Year		8012	90,328,451.00	0.00	90,328,451.00	48,588,322.00	0.00	48,588,322.00	-46.2%
State Aid - Prior Years		8019	(129,246.00)	0.00	(129,246.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	158,631.91	0.00	158,631.91	177,520.00	0.00	177,520.00	11.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	19,335,910.79	0.00	19,335,910.79	15,632,843.00	0.00	15,632,843.00	-19.2%
Unsecured Roll Taxes		8042	861,284.32	0.00	861,284.32	761,638.00	0.00	761,638.00	-11.6%
Prior Years' Taxes		8043	297,805.12	0.00	297,805.12	268,089.00	0.00	268,089.00	-10.0%
Supplemental Taxes		8044	757,031.55	0.00	757,031.55	512,399.00	0.00	512,399.00	-32.3%
Education Revenue Augmentation Fund (ERAF)		8045	(5,046,575.03)	0.00	(5,046,575.03)	(3,583,927.00)	0.00	(3,583,927.00)	-29.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	17,547,098.24	0.00	17,547,098.24	1,143,840.00	0.00	1,143,840.00	-93.5%
Penalties and Interest from Delinquent Taxes		8048	32,429.57	0.00	32,429.57	17,525.00	0.00	17,525.00	-46.0%
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			280,954,451.47	0.00	280,954,451.47	295,013,933.00	0.00	295,013,933.00	5.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			280,954,451.47	0.00	280,954,451.47	295,013,933.00	0.00	295,013,933.00	5.0%
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	4,341,498.00	4,341,498.00	0.00	4,346,107.00	4,346,107.00	0.1%
Special Education Discretionary Grants		8182	0.00	391,084.85	391,084.85	0.00	396,995.00	396,995.00	1.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	25,000.00	0.00	25,000.00	New
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		10,227,820.32	10,227,820.32		8,942,541.00	8,942,541.00	-12.6%
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		641,431.78	641,431.78		1,012,922.00	1,012,922.00	57.9%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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Title III, Part A, English Learner Program	4203	8290		680,708.57	680,708.57		679,994.00	679,994.00	-0.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		1,694,358.25	1,694,358.25		1,823,174.00	1,823,174.00	7.6%
Career and Technical Education	3500-3599	8290		226,612.70	226,612.70		234,724.00	234,724.00	3.6%
All Other Federal Revenue	All Other	8290	888,569.13	35,841,519.10	36,730,088.23	229,220.00	18,268,899.00	18,498,119.00	-49.6%
TOTAL, FEDERAL REVENUE			888,569.13	54,045,033.57	54,933,602.70	254,220.00	35,705,356.00	35,959,576.00	-34.5%
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	997,586.00	0.00	997,586.00	976,669.00	0.00	976,669.00	-2.1%
Lottery - Unrestricted and Instructional Materials		8560	4,207,613.59	1,799,396.41	6,007,010.00	3,516,867.00	1,309,698.00	4,826,565.00	-19.7%
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		3,163,248.62	3,163,248.62		3,163,249.00	3,163,249.00	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		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		770,835.98	770,835.98		1,311,500.00	1,311,500.00	70.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		45,738.12	45,738.12		35,000.00	35,000.00	-23.5%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	99,196.00	29,104,838.45	29,204,034.45	65,000.00	15,545,369.00	15,610,369.00	-46.5%
TOTAL, OTHER STATE REVENUE			5,304,395.59	34,884,057.58	40,188,453.17	4,558,536.00	21,364,806.00	25,923,342.00	-35.5%

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OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	4,119,305.00	4,119,305.00	0.00	2,311,141.00	2,311,141.00	-43.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	41,504.52	0.00	41,504.52	75,000.00	0.00	75,000.00	80.7%
Interest		8660	1,680,474.84	0.00	1,680,474.84	1,000,000.00	0.00	1,000,000.00	-40.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	933,332.00	0.00	933,332.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,135,585.53	401,335.95	1,536,921.48	515,000.00	0.00	515,000.00	-66.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		12,131,852.51	12,131,852.51		11,551,050.00	11,551,050.00	-4.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			3,790,896.89	16,652,493.46	20,443,390.35	1,580,000.00	13,862,191.00	15,452,191.00	-24.4%
TOTAL REVENUES			290,938,313.08	105,581,584.61	396,519,897.69	301,416,689.00	70,932,353.00	372,349,042.00	-6.1%

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	89,878,817.44	17,970,674.72	107,849,492.16	98,006,361.00	26,979,714.00	124,986,075.00	15.9%
Certificated Pupil Support Salaries		1200	4,649,671.20	2,223,319.71	6,872,990.91	5,424,562.00	2,436,502.00	7,861,064.00	14.4%
Certificated Supervisors' and Administrators' Salaries		1300	9,703,006.19	1,169,683.76	10,872,689.95	10,586,635.00	1,247,555.00	11,834,190.00	8.8%
Other Certificated Salaries		1900	1,976,294.75	3,167,449.10	5,143,743.85	2,450,794.10	3,537,390.00	5,988,184.10	16.4%
TOTAL, CERTIFICATED SALARIES			106,207,789.58	24,531,127.29	130,738,916.87	116,468,352.10	34,201,161.00	150,669,513.10	15.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,753,466.05	2,473,877.73	6,227,343.78	5,215,353.00	4,778,215.00	9,993,568.00	60.5%
Classified Support Salaries		2200	14,137,308.84	3,793,773.88	17,931,082.52	16,614,275.00	4,665,053.00	21,279,328.00	18.7%
Classified Supervisors' and Administrators' Salaries		2300	3,073,270.02	719,189.78	3,792,459.80	2,900,325.25	714,820.00	3,615,145.25	-4.7%
Clerical, Technical and Office Salaries		2400	13,179,916.83	1,315,998.57	14,495,915.20	14,226,646.00	1,562,455.00	15,789,101.00	8.9%
Other Classified Salaries		2900	1,604,065.96	2,165,784.29	3,769,850.25	4,772,653.00	2,142,350.00	6,915,003.00	83.4%
TOTAL, CLASSIFIED SALARIES			35,748,027.50	10,468,624.05	46,216,651.55	43,729,252.25	13,862,893.00	57,592,145.25	24.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	16,678,519.97	16,328,769.72	33,007,289.69	19,511,435.75	19,020,655.00	38,532,090.75	16.7%
PERS		3201-3202	7,315,761.78	2,172,427.57	9,488,189.35	9,917,569.28	2,682,987.00	12,600,556.28	32.8%
OASDI/Medicare/Alternative		3301-3302	4,357,072.08	1,228,403.33	5,585,475.41	5,090,491.51	1,546,058.00	6,636,549.51	18.8%
Health and Welfare Benefits		3401-3402	28,796,342.09	5,914,672.54	34,711,014.63	30,728,142.88	6,690,616.00	37,418,758.88	7.8%
Unemployment Insurance		3501-3502	68,829.75	17,441.81	86,271.36	1,966,063.37	588,666.00	2,554,729.37	2861.3%
Workers' Compensation		3601-3602	4,304,815.18	1,052,187.70	5,357,002.88	5,362,644.47	1,603,582.00	6,966,226.47	30.0%
OPEB, Allocated		3701-3702	3,151,810.34	726,598.88	3,878,409.22	1,405,831.00	269,733.00	1,675,564.00	-56.8%
OPEB, Active Employees		3751-3752	1,193,180.29	262,697.43	1,455,877.72	1,136,819.00	240,612.00	1,377,431.00	-5.4%
Other Employee Benefits		3901-3902	3,970,226.84	0.00	3,970,226.84	4,000,000.00	0.00	4,000,000.00	0.7%
TOTAL, EMPLOYEE BENEFITS			69,836,558.32	27,703,198.78	97,539,757.10	79,118,997.28	32,642,909.00	111,761,906.26	14.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	862,696.48	862,696.48	2,034,684.00	2,973,090.73	5,007,774.73	480.5%
Books and Other Reference Materials		4200	54,389.61	866,030.98	920,420.59	109,532.00	397,762.00	507,294.00	-44.9%
Materials and Supplies		4300	4,459,885.43	4,052,718.04	8,512,603.47	8,462,881.00	6,790,205.97	15,253,086.97	79.2%
Noncapitalized Equipment		4400	2,046,969.48	18,433,683.23	20,480,652.71	2,980,507.00	2,822,590.00	5,803,097.00	-71.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,561,244.52	24,215,128.73	30,776,373.25	13,587,604.00	12,983,648.70	26,571,252.70	-13.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	5,527,991.87	5,527,991.87	125,000.00	13,074,754.00	13,199,754.00	138.8%
Travel and Conferences		5200	91,540.11	318,549.79	410,089.90	710,666.00	675,368.00	1,386,034.00	238.0%
Dues and Memberships		5300	80,691.60	10,543.70	91,235.30	104,105.00	26,318.00	130,423.00	43.0%
Insurance		5400 - 5450	2,528,395.26	0.00	2,528,395.26	2,905,000.00	0.00	2,905,000.00	14.9%
Operations and Housekeeping Services		5500	5,133,004.30	2,322.22	5,135,326.52	6,666,800.00	6,000.00	6,672,800.00	29.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,210,135.73	5,142,935.39	11,353,071.12	2,336,926.00	4,879,550.00	7,216,476.00	-36.4%
Transfers of Direct Costs		5710	(51,882.89)	51,882.89	0.00	(178,775.00)	178,775.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(44,702.18)	350.00	(44,352.18)	(79,150.00)	150.00	(79,000.00)	78.1%
Professional/Consulting Services and Operating Expenditures		5800	6,817,750.34	6,166,406.87	12,984,157.21	9,430,603.00	6,821,915.00	16,252,518.00	25.2%
Communications		5900	1,868,269.85	1,092,487.96	2,960,757.81	1,080,843.00	1,680,700.00	2,771,643.00	-6.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,633,202.12	18,313,470.69	40,946,672.81	23,112,118.00	27,343,530.00	50,455,648.00	23.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	55,000.00	55,000.00	New
Land Improvements		6170	125,572.02	458,691.16	584,263.18	25,000.00	885,000.00	910,000.00	55.8%
Buildings and Improvements of Buildings		6200	240,840.02	1,325,096.00	1,565,936.02	0.00	7,875,000.00	7,875,000.00	402.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,057,414.50	174,946.30	2,232,360.80	1,677,766.00	7,723,285.00	9,401,051.00	321.1%
Equipment Replacement		6500	0.00	0.00	0.00	1,000.00	0.00	1,000.00	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,423,826.54	1,958,733.46	4,382,560.00	1,703,766.00	16,538,285.00	18,242,051.00	316.2%
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	32,888.00	0.00	32,888.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	43,526.00	0.00	43,526.00	50,000.00	0.00	50,000.00	14.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	460,357.07	460,357.07	235,807.00	204,645.00	440,452.00	-4.3%
Other Debt Service - Principal		7439	0.00	839,998.43	839,998.43	824,160.00	35,648.00	859,808.00	2.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			76,414.00	1,300,355.50	1,376,769.50	1,109,967.00	240,293.00	1,350,260.00	-1.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,433,000.44)	2,433,000.44	0.00	(3,162,895.00)	3,162,895.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(466,489.48)	0.00	(466,489.48)	(803,319.00)	0.00	(803,319.00)	72.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,899,489.92)	2,433,000.44	(466,489.48)	(3,966,214.00)	3,162,895.00	(803,319.00)	72.2%
TOTAL EXPENDITURES			240,587,572.66	110,923,638.94	351,511,211.60	274,863,842.61	140,975,614.70	415,839,457.31	18.3%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	1,055,225.00	0.00	1,055,225.00	1,108,725.00	0.00	1,108,725.00	5.1%
To: Special Reserve Fund		7612	3,522,768.00	2,818,949.47	6,341,717.47	0.00	0.00	0.00	-100.0%
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	2,466,154.71	2,466,154.71	0.00	2,070,848.00	2,070,848.00	-16.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,577,993.00	5,285,104.18	9,863,097.18	1,108,725.00	2,070,848.00	3,179,573.00	-67.8%
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	(29,849,869.74)	29,849,869.74	0.00	(45,963,940.00)	45,963,940.00	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			(29,849,869.74)	29,849,869.74	0.00	(45,963,940.00)	45,963,940.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(34,272,862.74)	24,564,765.56	(9,863,097.18)	(47,072,665.00)	43,893,092.00	(3,179,573.00)	-67.8%

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	280,954,451.47	0.00	280,954,451.47	295,013,933.00	0.00	295,013,933.00	5.0%
2) Federal Revenue		8100-8299	888,569.13	54,045,033.57	54,933,602.70	254,220.00	35,705,356.00	35,959,576.00	-34.5%
3) Other State Revenue		8300-8599	5,304,395.59	34,884,057.58	40,188,453.17	4,558,536.00	21,364,806.00	25,923,342.00	-35.5%
4) Other Local Revenue		8600-8799	3,790,896.89	18,652,493.46	20,443,390.35	1,590,000.00	13,862,191.00	15,452,191.00	-24.4%
5) TOTAL, REVENUES			290,938,313.08	105,581,584.61	396,519,897.69	301,416,689.00	70,932,353.00	372,349,042.00	-8.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		142,125,004.45	67,638,103.84	209,763,108.29	167,438,134.00	76,872,352.73	244,310,486.73	16.5%
2) Instruction - Related Services	2000-2999		32,232,075.38	7,309,978.51	39,542,053.89	36,282,978.00	9,186,088.00	45,469,066.00	15.0%
3) Pupil Services	3000-3999		17,128,582.20	14,154,301.07	31,282,883.27	22,988,143.47	21,463,557.97	44,451,701.44	42.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		17,878,281.42	4,083,553.51	21,961,834.93	19,338,214.14	3,342,735.00	22,680,949.14	3.3%
8) Plant Services	8000-8999		31,060,382.34	16,437,346.51	47,497,728.85	27,706,406.00	29,870,588.00	57,576,994.00	21.2%
9) Other Outgo	9000-9999	Except 7600-7699	163,246.87	1,300,355.50	1,463,602.37	1,109,967.00	240,293.00	1,350,260.00	-7.7%
10) TOTAL, EXPENDITURES			240,587,572.66	110,923,638.94	351,511,211.60	274,863,842.61	140,975,614.70	415,839,457.31	18.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			50,350,740.42	(5,342,054.33)	45,008,686.09	26,552,846.39	(70,043,261.70)	(43,490,415.31)	-196.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,577,993.00	5,285,104.18	9,863,097.18	1,108,725.00	2,070,848.00	3,179,573.00	-67.8%
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	(29,849,869.74)	29,849,869.74	0.00	(45,963,940.00)	45,963,940.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,427,862.74)	24,564,765.56	(9,863,097.18)	(47,072,665.00)	43,893,092.00	(3,179,573.00)	-67.8%

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)			15,922,877.68	19,222,711.23	35,145,588.91	(20,519,818.61)	(26,150,169.70)	(46,669,988.31)	-232.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	69,452,949.80	3,534,840.76	72,987,790.56	85,375,827.48	22,757,551.99	108,133,379.47	48.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,452,949.80	3,534,840.76	72,987,790.56	85,375,827.48	22,757,551.99	108,133,379.47	48.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			69,452,949.80	3,534,840.76	72,987,790.56	85,375,827.48	22,757,551.99	108,133,379.47	48.2%
2) Ending Balance, June 30 (E + F1e)			85,375,827.48	22,757,551.99	108,133,379.47	64,856,008.87	(3,392,617.71)	61,463,391.16	-43.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	105,000.00	0.00	105,000.00	105,000.00	0.00	105,000.00	0.0%
Stores		9712	169,996.76	0.00	169,996.76	169,996.76	0.00	169,996.76	0.0%
Prepaid Items		9713	382,008.87	0.00	382,008.87	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,757,551.99	22,757,551.99	0.00	6,659,576.24	6,659,576.24	-70.7%
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	10,841,230.00	0.00	10,841,230.00	12,570,571.00	0.00	12,570,571.00	16.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	59,212,365.00	0.00	59,212,365.00	36,208,965.00	0.00	36,208,965.00	-38.8%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,841,230.00	0.00	10,841,230.00	12,570,571.00	0.00	12,570,571.00	16.0%
Unassigned/Unappropriated Amount		9790	3,823,996.85	0.00	3,823,996.85	3,230,905.11	(10,052,193.95)	(6,821,288.84)	-278.4%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
6300	Lottery: Instructional Materials	2,797,651.37	713,596.64
6512	Special Ed: Mental Health Services	2,232,895.41	2,232,895.41
6546	Mental Health-Related Services	1,557,366.00	0.00
7311	Classified School Employee Professional Development Block Grant	123,425.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	9,884,704.45	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	1,838,663.57	0.00
9010	Other Restricted Local	4,322,846.19	3,713,084.19
Total, Restricted Balance		22,757,551.99	6,659,576.24

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	576,880.00	576,880.00	0.0%
3) Other State Revenue		8300-8599	1,165,924.00	1,168,745.00	0.2%
4) Other Local Revenue		8600-8799	27,921.15	29,500.00	5.7%
5) TOTAL, REVENUES			1,770,725.15	1,775,125.00	0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	603,752.40	686,054.00	13.6%
2) Classified Salaries		2000-2999	129,875.22	125,310.00	-3.5%
3) Employee Benefits		3000-3999	324,286.06	335,513.00	3.5%
4) Books and Supplies		4000-4999	290,048.50	554,964.00	91.3%
5) Services and Other Operating Expenditures		5000-5999	65,653.65	86,970.00	32.5%
6) Capital Outlay		6000-6999	12,752.11	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	34,652.47	52,335.00	51.0%
9) TOTAL, EXPENDITURES			1,461,020.41	1,841,146.00	26.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			309,704.74	(66,021.00)	-121.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			309,704.74	(66,021.00)	-121.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	488,817.65	798,522.39	63.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			488,817.65	798,522.39	63.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			488,817.65	798,522.39	63.4%
2) Ending Balance, June 30 (E + F1e)					
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	796,580.39	730,559.39	-8.3%
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	1,942.00	1,942.00	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	281,610.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,942.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	779,930.61		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,562.70		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,066,045.90		
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	267,428.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	95.25		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			267,523.51		
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)			798,522.39		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	576,880.00	576,880.00	0.0%
TOTAL FEDERAL REVENUE			576,880.00	576,880.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,105,470.00	1,105,470.00	0.0%
All Other State Revenue	All Other	8590	60,454.00	63,275.00	4.7%
TOTAL OTHER STATE REVENUE			1,165,924.00	1,168,745.00	0.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,144.15	7,500.00	45.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,942.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	20,835.00	22,000.00	5.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			27,921.15	29,500.00	5.7%
TOTAL REVENUES			1,770,725.15	1,775,125.00	0.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	346,463.40	388,496.00	12.1%
Certificated Pupil Support Salaries		1200	109,102.00	117,876.00	8.0%
Certificated Supervisors' and Administrators' Salaries		1300	137,862.00	156,519.00	13.5%
Other Certificated Salaries		1900	10,325.00	23,163.00	124.3%
TOTAL, CERTIFICATED SALARIES			603,752.40	686,054.00	13.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	15,478.27	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	114,396.95	125,310.00	9.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			129,875.22	125,310.00	-3.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	155,075.64	179,359.00	15.7%
PERS		3201-3202	19,357.58	26,787.00	38.4%
OASDI/Medicare/Alternative		3301-3302	18,193.29	19,333.00	6.3%
Health and Welfare Benefits		3401-3402	89,215.82	66,136.00	-25.9%
Unemployment Insurance		3501-3502	799.48	9,984.00	1148.8%
Workers' Compensation		3601-3602	21,968.11	27,225.00	23.9%
OPEB, Allocated		3701-3702	16,074.86	3,329.00	-79.3%
OPEB, Active Employees		3751-3752	3,601.28	3,360.00	-6.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			324,286.06	335,513.00	3.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	21,082.48	8,000.00	-62.1%
Books and Other Reference Materials		4200	0.00	1,000.00	New
Materials and Supplies		4300	34,235.50	144,284.00	321.4%
Noncapitalized Equipment		4400	234,730.52	401,680.00	71.1%
TOTAL, BOOKS AND SUPPLIES			290,048.50	554,964.00	91.3%

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	350.00	2,507.00	616.3%
Dues and Memberships		5300	1,070.00	0.00	-100.0%
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	1,192.43	3,600.00	201.9%
Professional/Consulting Services and Operating Expenditures		5800	63,041.22	78,716.00	24.9%
Communications		5900	0.00	2,147.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,653.65	86,970.00	32.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	12,752.11	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,752.11	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	34,652.47	52,335.00	51.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			34,652.47	52,335.00	51.0%
TOTAL, EXPENDITURES			1,461,020.41	1,841,146.00	26.0%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	576,880.00	576,880.00	0.0%
3) Other State Revenue		8300-8599	1,165,924.00	1,168,745.00	0.2%
4) Other Local Revenue		8600-8799	27,921.15	29,500.00	5.7%
5) TOTAL, REVENUES			1,770,725.15	1,775,125.00	0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		849,042.95	1,158,383.00	36.4%
2) Instruction - Related Services	2000-2999		392,492.73	444,512.00	13.3%
3) Pupil Services	3000-3999		166,251.62	184,916.00	11.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		34,652.47	52,335.00	51.0%
8) Plant Services	8000-8999		18,580.64	1,000.00	-94.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,461,020.41	1,841,146.00	26.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			309,704.74	(66,021.00)	-121.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			309,704.74	(66,021.00)	-121.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	488,817.65	798,522.39	63.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			488,817.65	798,522.39	63.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			488,817.65	798,522.39	63.4%
2) Ending Balance, June 30 (E + F1e)					
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,942.00	1,942.00	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
6391	Adult Education Program	796,580.39	730,559.39
Total, Restricted Balance		796,580.39	730,559.39

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	259,087.50	0.00	-100.0%
3) Other State Revenue		8300-8599	4,193,310.32	4,236,032.00	1.0%
4) Other Local Revenue		8600-8799	241,754.61	105,341.00	-56.4%
5) TOTAL REVENUES			4,694,152.43	4,341,373.00	-7.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,582,016.48	1,814,483.00	14.7%
2) Classified Salaries		2000-2999	1,037,466.41	1,539,370.00	48.4%
3) Employee Benefits		3000-3999	1,397,552.84	1,593,839.00	14.0%
4) Books and Supplies		4000-4999	715,033.23	183,768.00	-74.3%
5) Services and Other Operating Expenditures		5000-5999	219,960.44	213,615.00	-2.9%
6) Capital Outlay		6000-6999	15,629.18	5,500.00	-64.8%
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	211,934.57	265,366.00	25.2%
9) TOTAL EXPENDITURES			5,179,593.15	5,615,941.00	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(485,440.72)	(1,274,568.00)	162.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,055,225.00	1,108,725.00	5.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,055,225.00	1,108,725.00	5.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			569,784.28	(165,843.00)	-129.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,040,363.66	1,610,147.94	54.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,040,363.66	1,610,147.94	54.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,040,363.66	1,610,147.94	54.8%
2) Ending Balance, June 30 (E + F1e)			1,610,147.94	1,444,304.94	-10.3%
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	1,043,587.67	833,533.67	-20.1%
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	566,560.27	610,771.27	7.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,241,218.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	22,357.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	99,340.68		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	304.82		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			3,363,221.34		
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	889,325.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	863,748.08		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			1,753,073.40		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,610,147.94		

Unaudited Actuals
Child Development Fund
Expenditures by Object

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	259,087.50	0.00	-100.0%
TOTAL, FEDERAL REVENUE			259,087.50	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	4,079,150.32	4,113,672.00	0.8%
All Other State Revenue	All Other	8590	114,160.00	122,360.00	7.2%
TOTAL, OTHER STATE REVENUE			4,193,310.32	4,236,032.00	1.0%
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	14,567.63	12,500.00	-14.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	22,357.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	9,746.25	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	195,083.73	92,841.00	-52.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			241,754.61	105,341.00	-56.4%
TOTAL, REVENUES			4,694,152.43	4,341,373.00	-7.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,269,883.67	1,482,455.00	16.7%
Certificated Pupil Support Salaries		1200	46,825.92	49,907.00	6.6%
Certificated Supervisors' and Administrators' Salaries		1300	237,693.00	253,121.00	6.5%
Other Certificated Salaries		1900	27,613.89	29,000.00	5.0%
TOTAL, CERTIFICATED SALARIES			1,582,016.48	1,814,483.00	14.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	570,288.07	734,322.00	28.8%
Classified Support Salaries		2200	79,670.26	125,386.00	57.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	377,213.37	394,303.00	4.5%
Other Classified Salaries		2900	10,294.71	285,359.00	2671.9%
TOTAL, CLASSIFIED SALARIES			1,037,466.41	1,539,370.00	48.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	292,842.97	346,838.00	18.4%
PERS		3201-3202	244,094.63	351,093.00	43.8%
OASDI/Medicare/Alternative		3301-3302	122,340.90	158,475.00	29.5%
Health and Welfare Benefits		3401-3402	578,689.41	548,248.00	-5.3%
Unemployment Insurance		3501-3502	1,308.31	41,257.00	3053.5%
Workers' Compensation		3601-3602	78,803.66	112,527.00	42.8%
OPEB, Allocated		3701-3702	57,389.56	14,872.00	-74.1%
OPEB, Active Employees		3751-3752	22,083.40	20,529.00	-7.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,397,552.84	1,593,839.00	14.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	14,571.98	15,250.00	4.7%
Materials and Supplies		4300	649,030.60	118,096.00	-81.8%
Noncapitalized Equipment		4400	51,430.65	50,422.00	-2.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			715,033.23	183,768.00	-74.3%

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	6,214.61	8,857.00	42.5%
Dues and Memberships		5300	450.00	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	60,001.50	43,265.00	-27.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,628.34	6,000.00	29.6%
Professional/Consulting Services and Operating Expenditures		5800	148,665.99	155,043.00	4.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			219,960.44	213,615.00	-2.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	5,500.00	New
Buildings and Improvements of Buildings		6200	8,050.00	0.00	-100.0%
Equipment		6400	7,579.18	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,629.18	5,500.00	-64.8%
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	211,934.57	265,366.00	25.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			211,934.57	265,366.00	25.2%
TOTAL, EXPENDITURES			5,179,593.15	5,615,941.00	8.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	1,055,225.00	1,108,725.00	5.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,055,225.00	1,108,725.00	5.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,055,225.00	1,108,725.00	5.1%

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	259,087.50	0.00	-100.0%
3) Other State Revenue		8300-8599	4,193,310.32	4,236,032.00	1.0%
4) Other Local Revenue		8600-8799	241,754.61	105,341.00	-56.4%
5) TOTAL REVENUES			4,694,152.43	4,341,373.00	-7.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,533,071.60	3,844,059.00	8.8%
2) Instruction - Related Services	2000-2999		1,141,269.01	1,161,937.00	1.8%
3) Pupil Services	3000-3999		63,594.54	75,229.00	18.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		211,934.57	265,366.00	25.2%
8) Plant Services	8000-8999		229,723.43	269,350.00	17.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			5,179,593.15	5,615,941.00	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(485,440.72)	(1,274,568.00)	162.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,055,225.00	1,108,725.00	5.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,055,225.00	1,108,725.00	5.1%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			569,784.28	(165,843.00)	-129.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,040,363.66	1,610,147.94	54.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,040,363.66	1,610,147.94	54.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,040,363.66	1,610,147.94	54.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,043,587.67	833,533.67	-20.1%
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	566,560.27	610,771.27	7.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
5058	Child Development: Coronavirus Response and Relief Supple	259,087.50	259,087.50
6130	Child Development: Center-Based Reserve Account	408,328.93	160,774.93
6140	Child Development: Child Care Facilities Revolving Fund	9,350.56	9,350.56
9010	Other Restricted Local	366,820.68	404,320.68
Total, Restricted Balance		1,043,587.67	833,533.67

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

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	39,861,726.52	18,980,610.00	-52.4%
3) Other State Revenue		8300-8599	0.00	1,037,968.00	New
4) Other Local Revenue		8600-8799	699,991.05	514,068.00	-26.6%
5) TOTAL, REVENUES			40,561,717.57	20,532,646.00	-49.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,903,016.67	5,834,153.00	49.5%
3) Employee Benefits		3000-3999	2,565,009.32	2,371,869.00	-7.5%
4) Books and Supplies		4000-4999	8,017,209.17	14,515,000.00	81.0%
5) Services and Other Operating Expenditures		5000-5999	412,946.17	777,600.00	88.3%
6) Capital Outlay		6000-6999	29,851.89	2,000,000.00	6599.7%
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	219,902.44	485,618.00	120.8%
9) TOTAL, EXPENDITURES			15,147,935.66	25,984,240.00	71.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,413,781.91	(5,451,594.00)	-121.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,413,781.91	(5,451,594.00)	-121.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,870,915.33	50,284,697.24	102.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,870,915.33	50,284,697.24	102.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,870,915.33	50,284,697.24	102.2%
2) Ending Balance, June 30 (E + F1e)			50,284,697.24	44,833,103.24	-10.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	494,116.02	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			49,099,139.67	44,305,040.69	-9.8%
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	691,441.55	528,062.55	-23.6%
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	42,529,053.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	293,348.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,072,599.24		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	558,254.71		
6) Stores		9320	494,116.02		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			52,947,370.98		
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	2,138,084.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	524,589.04		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,662,673.74		
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)			50,284,697.24		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	37,188,219.83	18,980,610.00	-49.0%
Donated Food Commodities		8221	2,673,506.69	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			39,861,726.52	18,980,610.00	-52.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	1,037,968.00	New
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	1,037,968.00	New
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	(12,407.78)	259,068.00	-2187.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	283,170.02	250,000.00	-11.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	293,348.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	135,880.81	5,000.00	-96.3%
TOTAL, OTHER LOCAL REVENUE			699,991.05	514,068.00	-26.6%
TOTAL, REVENUES			40,561,717.57	20,532,646.00	-49.4%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

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	2,935,308.38	4,582,469.00	56.1%
Classified Supervisors' and Administrators' Salaries		2300	637,149.31	763,316.00	19.8%
Clerical, Technical and Office Salaries		2400	228,080.92	386,151.00	69.3%
Other Classified Salaries		2900	102,478.06	102,217.00	-0.3%
TOTAL, CLASSIFIED SALARIES			3,903,016.67	5,834,153.00	49.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	655,120.07	858,843.00	31.1%
OASDI/Medicare/Alternative		3301-3302	281,393.39	390,711.00	38.8%
Health and Welfare Benefits		3401-3402	1,376,878.86	791,114.00	-42.5%
Unemployment Insurance		3501-3502	1,958.73	72,005.00	3576.1%
Workers' Compensation		3601-3602	118,015.76	195,355.00	65.5%
OPEB, Allocated		3701-3702	85,512.67	19,362.00	-77.4%
OPEB, Active Employees		3751-3752	46,129.84	44,479.00	-3.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,565,009.32	2,371,869.00	-7.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	5,000.00	New
Materials and Supplies		4300	330,865.52	2,400,000.00	625.4%
Noncapitalized Equipment		4400	86,294.02	210,000.00	143.4%
Food		4700	7,600,049.63	11,900,000.00	56.6%
TOTAL, BOOKS AND SUPPLIES			8,017,209.17	14,515,000.00	81.0%

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	1,251.24	56,000.00	4375.6%
Dues and Memberships		5300	14,518.83	40,000.00	175.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	208,776.71	259,000.00	24.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	70,526.35	170,000.00	141.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	38,531.42	69,400.00	80.1%
Professional/Consulting Services and Operating Expenditures		5800	75,562.86	177,200.00	134.5%
Communications		5900	3,778.76	6,000.00	58.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			412,946.17	777,600.00	88.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	29,851.89	2,000,000.00	6599.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,851.89	2,000,000.00	6599.7%
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	219,902.44	485,618.00	120.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			219,902.44	485,618.00	120.8%
TOTAL, EXPENDITURES			15,147,935.66	25,984,240.00	71.5%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	39,861,726.52	18,980,610.00	-52.4%
3) Other State Revenue		8300-8599	0.00	1,037,968.00	New
4) Other Local Revenue		8600-8799	699,991.05	514,068.00	-26.6%
5) TOTAL, REVENUES			40,561,717.57	20,532,646.00	-49.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		14,715,477.75	23,223,622.00	57.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		219,902.44	485,618.00	120.8%
8) Plant Services	8000-8999		212,555.47	2,275,000.00	970.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,147,935.66	25,984,240.00	71.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,413,781.91	(5,451,594.00)	-121.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,413,781.91	(5,451,594.00)	-121.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,870,915.33	50,284,697.24	102.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,870,915.33	50,284,697.24	102.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,870,915.33	50,284,697.24	102.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	494,116.02	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	691,441.55	528,062.55	-23.6%
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	22,285,169.41	14,147,015.43
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimb	1,402,573.50	1,402,573.50
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	2,333,586.31	2,333,586.31
5330	Child Nutrition: Summer Food Service Program Operations	22,905,726.10	26,304,781.10
9010	Other Restricted Local	172,084.35	117,084.35
Total, Restricted Balance		49,099,139.67	44,305,040.69

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

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	115,770.92	100,000.00	-13.6%
5) TOTAL, REVENUES			115,770.92	100,000.00	-13.6%
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	15,000.00	New
5) Services and Other Operating Expenditures		5000-5999	62,985.38	15,000.00	-76.2%
6) Capital Outlay		6000-6999	3,679,631.64	2,000,000.00	-45.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,742,617.02	2,030,000.00	-45.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,626,846.10)	(1,930,000.00)	-46.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,466,154.71	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,466,154.71	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)			(1,160,691.39)	(1,930,000.00)	66.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	6,966,284.96	5,805,593.57	-16.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			6,966,284.96	5,805,593.57	-16.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			6,966,284.96	5,805,593.57	-16.7%
2) Ending Balance, June 30 (E + F1e)					
			5,805,593.57	3,875,593.57	-33.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	5,805,593.57	3,875,593.57	-33.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,240,999.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	43,048.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	17,602.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	813,068.13		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,114,718.36		
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	1,309,124.79		
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			1,309,124.79		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,805,593.57		

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	72,722.92	100,000.00	37.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	43,048.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			115,770.92	100,000.00	-13.6%
TOTAL, REVENUES			115,770.92	100,000.00	-13.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	10,000.00	New
Noncapitalized Equipment		4400	0.00	5,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	15,000.00	New

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

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	19,185.38	10,000.00	-47.9%
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	43,800.00	5,000.00	-88.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,985.38	15,000.00	-76.2%
CAPITAL OUTLAY					
Land Improvements		6170	2,470,123.01	1,000,000.00	-59.5%
Buildings and Improvements of Buildings		6200	1,209,508.63	1,000,000.00	-17.3%
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			3,679,631.64	2,000,000.00	-45.6%
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			3,742,617.02	2,030,000.00	-45.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,466,154.71	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,466,154.71	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,466,154.71	0.00	-100.0%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	115,770.92	100,000.00	-13.6%
5) TOTAL REVENUES			115,770.92	100,000.00	-13.6%
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		3,742,617.02	2,030,000.00	-45.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			3,742,617.02	2,030,000.00	-45.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,626,846.10)	(1,930,000.00)	-46.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,466,154.71	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			2,466,154.71	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)			(1,160,691.39)	(1,930,000.00)	66.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,966,284.96	5,805,593.57	-16.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,966,284.96	5,805,593.57	-16.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,966,284.96	5,805,593.57	-16.7%
2) Ending Balance, June 30 (E + F1e)			5,805,593.57	3,875,593.57	-33.2%
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	5,805,593.57	3,875,593.57	-33.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 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	583,816.24	95,000.00	-83.7%
5) TOTAL, REVENUES			583,816.24	95,000.00	-83.7%
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	18,852.28	0.00	-100.0%
6) Capital Outlay		6000-6999	1,243,647.77	30,525,433.44	2354.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,262,500.05	30,525,433.44	2317.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(678,683.81)	(30,430,433.44)	4383.7%
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)			(678,683.81)	(30,430,433.44)	4383.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	31,641,059.31	30,962,375.50	-2.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			31,641,059.31	30,962,375.50	-2.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			31,641,059.31	30,962,375.50	-2.1%
2) Ending Balance, June 30 (E + F1e)					
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	30,711,842.08	281,408.64	-99.1%
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	250,533.42	250,533.42	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	30,870,573.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	212,932.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	71,190.80		
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			31,154,695.84		
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	192,320.34		
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			192,320.34		
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)			30,962,375.50		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	370,884.24	95,000.00	-74.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	212,932.00	0.00	-100.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			583,816.24	95,000.00	-83.7%
TOTAL, REVENUES			583,816.24	95,000.00	-83.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	18,852.28	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,852.28	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	96,374.70	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,144,644.82	30,525,433.44	2566.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,628.25	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,243,647.77	30,525,433.44	2354.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			1,262,500.05	30,525,433.44	2317.9%

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

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	583,816.24	95,000.00	-83.7%
5) TOTAL REVENUES			583,816.24	95,000.00	-83.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,262,500.05	30,525,433.44	2317.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,262,500.05	30,525,433.44	2317.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(678,683.81)	(30,430,433.44)	4383.7%
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)			(678,683.81)	(30,430,433.44)	4383.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,641,059.31	30,962,375.50	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,641,059.31	30,962,375.50	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,641,059.31	30,962,375.50	-2.1%
2) Ending Balance, June 30 (E + F1e)			30,962,375.50	531,942.06	-98.3%
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			30,711,842.08	281,408.64	-99.1%
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	250,533.42	250,533.42	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	30,711,842.08	281,408.64
Total, Restricted Balance		<u>30,711,842.08</u>	<u>281,408.64</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	3,440,745.32	1,576,625.00	-54.2%
5) TOTAL, REVENUES			3,440,745.32	1,576,625.00	-54.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,891,184.11	15,000.00	-99.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,899,184.11	15,000.00	-99.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,541,561.21	1,561,625.00	1.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	186,745.76	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			186,745.76	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)			1,728,306.97	1,561,625.00	-9.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,238,947.88	8,967,254.85	23.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,238,947.88	8,967,254.85	23.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,238,947.88	8,967,254.85	23.9%
2) Ending Balance, June 30 (E + F1e)			8,967,254.85	10,528,879.85	17.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	9,450.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			8,957,804.85	10,528,879.85	17.5%
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	8,780,008.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	60,561.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	66,472.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	189,741.24		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	9,450.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,106,234.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	138,979.17		
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			138,979.17		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			8,967,254.85		

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	91,180.47	76,625.00	-16.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	60,561.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	3,289,003.85	1,500,000.00	-54.4%
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			3,440,745.32	1,576,625.00	-54.2%
TOTAL, REVENUES			3,440,745.32	1,576,625.00	-54.2%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	8,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,652.99	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,698,995.79	15,000.00	-99.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	189,535.33	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,891,184.11	15,000.00	-99.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,899,184.11	15,000.00	-99.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	186,745.76	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			186,745.76	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			186,745.76	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	3,440,745.32	1,576,625.00	-54.2%
5) TOTAL, REVENUES			3,440,745.32	1,576,625.00	-54.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,899,184.11	15,000.00	-99.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,899,184.11	15,000.00	-99.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,541,561.21	1,561,625.00	1.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	186,745.76	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			186,745.76	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)			1,728,306.97	1,561,625.00	-9.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,238,947.88	8,967,254.85	23.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,238,947.88	8,967,254.85	23.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,238,947.88	8,967,254.85	23.9%
2) Ending Balance, June 30 (E + F1e)			8,967,254.85	10,528,879.85	17.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	9,450.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			8,957,804.85	10,528,879.85	17.5%
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
9010	Other Restricted Local	8,957,804.85	10,528,879.85
Total, Restricted Balance		<u>8,957,804.85</u>	<u>10,528,879.85</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	1,488,197.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	38,103.89	12,522.00	-67.1%
5) TOTAL REVENUES			1,526,300.89	12,522.00	-99.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,801.92	0.00	-100.0%
6) Capital Outlay		6000-6999	1,508,226.73	1,236,798.00	-18.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,511,028.65	1,236,798.00	-18.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			15,272.24	(1,224,276.00)	-8116.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	186,745.76	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(186,745.76)	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)			(171,473.52)	(1,224,276.00)	614.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,652,070.44	1,480,596.92	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,652,070.44	1,480,596.92	-10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,652,070.44	1,480,596.92	-10.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,480,596.92	256,320.92	-82.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,709,397.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	11,791.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,165.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,727,354.34		
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	57,016.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	189,741.24		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			246,757.42		
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)			1,480,596.92		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	1,488,197.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,488,197.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	26,312.89	12,522.00	-52.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	11,791.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,103.89	12,522.00	-67.1%
TOTAL, REVENUES			1,526,300.89	12,522.00	-99.2%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,801.92	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,801.92	0.00	-100.0%
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	1,481,770.72	1,236,798.00	-16.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	26,456.01	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,508,226.73	1,236,798.00	-18.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,511,028.65	1,236,798.00	-18.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	186,745.76	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			186,745.76	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(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)			(186,745.76)	0.00	-100.0%

Unaudited Actuals
County School Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,488,197.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	38,103.89	12,522.00	-67.1%
5) TOTAL REVENUES			1,526,300.89	12,522.00	-99.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,511,028.65	1,236,798.00	-18.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,511,028.65	1,236,798.00	-18.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,272.24	(1,224,276.00)	-8116.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	186,745.76	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(186,745.76)	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)			(171,473.52)	(1,224,276.00)	614.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,652,070.44	1,480,596.92	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,652,070.44	1,480,596.92	-10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,652,070.44	1,480,596.92	-10.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,480,596.92	256,320.92	-82.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
7710	State School Facilities Projects	1,480,596.92	256,320.92
Total, Restricted Balance		<u>1,480,596.92</u>	<u>256,320.92</u>

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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	172,844.01	134,000.00	-22.5%
5) TOTAL REVENUES			172,844.01	134,000.00	-22.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	55,173.53	3,953,138.00	7064.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			55,173.53	3,953,138.00	7064.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			117,670.48	(3,819,138.00)	-3345.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,341,717.47	2,070,848.00	-67.3%
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			6,341,717.47	2,070,848.00	-67.3%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,459,387.95	(1,748,290.00)	-127.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,755,412.77	14,214,800.72	83.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,755,412.77	14,214,800.72	83.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,755,412.77	14,214,800.72	83.3%
2) Ending Balance, June 30 (E + F1e)			14,214,800.72	12,466,510.72	-12.3%
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	14,214,800.72	12,466,510.72	-12.3%
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	11,344,244.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	78,248.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	160.48		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	21,830.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,818,949.47		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			14,263,433.20		
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	48,632.48		
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			48,632.48		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			14,214,800.72		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	9,763.00	50,000.00	412.1%
Interest		8660	84,833.01	84,000.00	-1.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	78,248.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			172,844.01	134,000.00	-22.5%
TOTAL, REVENUES			172,844.01	134,000.00	-22.5%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	55,173.53	3,953,138.00	7064.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	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			55,173.53	3,953,138.00	7064.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			55,173.53	3,953,138.00	7064.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	6,341,717.47	2,070,848.00	-67.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,341,717.47	2,070,848.00	-67.3%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,341,717.47	2,070,848.00	-67.3%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	172,844.01	134,000.00	-22.5%
5) TOTAL, REVENUES			172,844.01	134,000.00	-22.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		55,173.53	3,953,138.00	7064.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			55,173.53	3,953,138.00	7064.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			117,670.48	(3,819,138.00)	-3345.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,341,717.47	2,070,848.00	-67.3%
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			6,341,717.47	2,070,848.00	-67.3%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,459,387.95	(1,748,290.00)	-127.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,755,412.77	14,214,800.72	83.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,755,412.77	14,214,800.72	83.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,755,412.77	14,214,800.72	83.3%
2) Ending Balance, June 30 (E + F1e)					
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					
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	14,214,800.72	12,466,510.72
Total, Restricted Balance		14,214,800.72	12,466,510.72

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	71,521.58	55,437.00	-22.5%
4) Other Local Revenue		8600-8799	9,591,142.87	4,868,456.00	-49.2%
5) TOTAL, REVENUES			9,662,664.45	4,923,893.00	-49.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,000,788.60	8,336,598.00	-16.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,000,788.60	8,336,598.00	-16.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(338,124.15)	(3,412,705.00)	909.3%
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	439,855.23	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			439,855.23	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)			101,731.08	(3,412,705.00)	-3454.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,038,296.78	12,116,854.28	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,038,296.78	12,116,854.28	0.7%
d) Other Restatements		9795	(23,173.58)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,015,123.20	12,116,854.28	0.8%
2) Ending Balance, June 30 (E + F1e)			12,116,854.28	8,704,149.28	-28.2%
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			12,116,854.28	8,704,149.28	-28.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	12,033,849.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	83,005.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,116,854.28		
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)			12,116,854.28		

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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	71,521.58	55,437.00	-22.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			71,521.58	55,437.00	-22.5%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	8,277,577.61	3,789,016.00	-54.2%
Unsecured Roll		8612	692,757.30	500,000.00	-27.8%
Prior Years' Taxes		8613	3,991.26	21,113.00	429.0%
Supplemental Taxes		8614	323,725.56	350,000.00	8.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	74,046.54	78,327.00	5.8%
Interest		8660	136,039.60	130,000.00	-4.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	83,005.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,591,142.87	4,868,456.00	-49.2%
TOTAL, REVENUES			9,662,664.45	4,923,893.00	-49.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	6,687,682.50	6,230,000.00	-6.8%
Bond Interest and Other Service Charges		7434	3,313,106.10	2,106,598.00	-36.4%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,000,788.60	8,336,598.00	-16.6%
TOTAL, EXPENDITURES			10,000,788.60	8,336,598.00	-16.6%

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	439,855.23	0.00	-100.0%
(c) TOTAL, SOURCES			439,855.23	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)			439,855.23	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	71,521.58	55,437.00	-22.5%
4) Other Local Revenue		8600-8799	9,591,142.87	4,868,456.00	-49.2%
5) TOTAL REVENUES			9,662,664.45	4,923,893.00	-49.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,000,788.60	8,336,598.00	-16.6%
10) TOTAL EXPENDITURES			10,000,788.60	8,336,598.00	-16.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(338,124.15)	(3,412,705.00)	909.3%
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	439,855.23	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			439,855.23	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)			101,731.08	(3,412,705.00)	-3454.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,038,296.78	12,116,854.28	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,038,296.78	12,116,854.28	0.7%
d) Other Restatements		9795	(23,173.58)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,015,123.20	12,116,854.28	0.8%
2) Ending Balance, June 30 (E + F1e)			12,116,854.28	8,704,149.28	-28.2%
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			12,116,854.28	8,704,149.28	-28.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	12,116,854.28	8,704,149.28
Total, Restricted Balance		12,116,854.28	8,704,149.28

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	149,007.41	150,600.00	1.1%
5) TOTAL REVENUES			149,007.41	150,600.00	1.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	4,160.61	6,000.00	44.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			4,160.61	6,000.00	44.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			144,846.80	144,600.00	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			144,846.80	144,600.00	-0.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	202,996.73	347,843.53	71.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			202,996.73	347,843.53	71.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			202,996.73	347,843.53	71.4%
2) Ending Net Position, June 30 (E + F1e)			347,843.53	492,443.53	41.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	347,843.53	492,443.53	41.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	318,769.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,199.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	29,361.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			350,329.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	2,486.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,486.20		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			347,843.53		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,188.20	600.00	-72.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,199.00	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	144,620.21	150,000.00	3.7%
TOTAL, OTHER LOCAL REVENUE			149,007.41	150,600.00	1.1%
TOTAL REVENUES			149,007.41	150,600.00	1.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	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	4,160.61	6,000.00	44.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,160.61	6,000.00	44.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENSES			4,160.61	6,000.00	44.2%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	149,007.41	150,600.00	1.1%
5) TOTAL REVENUES			149,007.41	150,600.00	1.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		4,160.61	6,000.00	44.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			4,160.61	6,000.00	44.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			144,846.80	144,600.00	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			144,846.80	144,600.00	-0.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	202,996.73	347,843.53	71.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			202,996.73	347,843.53	71.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			202,996.73	347,843.53	71.4%
2) Ending Net Position, June 30 (E + F1e)			347,843.53	492,443.53	41.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	347,843.53	492,443.53	41.6%

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

Description	2020-21 Unaudited Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuator Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	24,041.78	24,043.80	24,043.80	22,903.54	22,977.33	24,043.80
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuator Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuator Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	24,041.78	24,043.80	24,043.80	22,903.54	22,977.33	24,043.80
5. District Funded County Program ADA						
a. County Community Schools	0.28	0.27	0.28	0.28	0.27	0.28
b. Special Education-Special Day Class	77.75	77.75	77.75	77.75	77.75	77.75
c. Special Education-NPS/LCI						
d. Special Education Extended Year	4.55	4.55	4.55	4.55	4.55	4.55
e. Other County Operated Programs Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	3.16	3.13	3.16	3.16	3.13	3.16
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)	85.74	85.70	85.74	85.74	85.70	85.74
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	24,127.52	24,129.50	24,129.54	22,989.28	23,063.03	24,129.54
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	39,797,090.88		39,797,090.88			39,797,090.88
Work in Progress	31,205,327.00		31,205,327.00			31,205,327.00
Total capital assets not being depreciated	71,002,417.88	0.00	71,002,417.88	0.00	0.00	71,002,417.88
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	481,361,977.04		481,361,977.04			481,361,977.04
Equipment	38,625,819.51		38,625,819.51			38,625,819.51
Total capital assets being depreciated	519,987,796.55	0.00	519,987,796.55	0.00	0.00	519,987,796.55
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(216,467,992.00)		(216,467,992.00)			(216,467,992.00)
Equipment	(23,030,647.00)		(23,030,647.00)			(23,030,647.00)
Total accumulated depreciation	(239,498,639.00)	0.00	(239,498,639.00)	0.00	0.00	(239,498,639.00)
Total capital assets being depreciated, net	280,489,157.55	0.00	280,489,157.55	0.00	0.00	280,489,157.55
Governmental activity capital assets, net	351,491,575.43	0.00	351,491,575.43	0.00	0.00	351,491,575.43
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
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	TITLE I	ESSA-SCHL IMPROVE CSI	CARES ACT ESSER COVID LA FF	CARES ACT ESSER II LA FF	LEARNING LOSS COVID TBL SB98 24/20 110 LA FF	LEARNING LOSS MITIGATION TBL SB 98 24/20	SPEC ED-IDEA
FEDERAL CATALOG NUMBER	84.01	84.01	84.425	84.425	84.425C	21.019	84.027
RESOURCE CODE	3010	3182	3210	3212	3215	3220	3310
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8181
LOCAL DESCRIPTION (if any)	14329	15438	15536	15547	15517	22516	13379
AWARD							
1. Prior Year Carryover	2,581,855.64	469,001.00	0.00	0.00	0.00	(8,184,022.38)	0.00
2. a. Current Year Award	9,497,871.00	887,735.00	7,582,611.00	29,974,161.00	1,365,773.00	27,180,346.00	4,336,901.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	9,497,871.00	887,735.00	7,582,611.00	29,974,161.00	1,365,773.00	27,180,346.00	4,336,901.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award	12,079,726.64	1,356,736.00	7,582,611.00	29,974,161.00	1,365,773.00	18,996,323.62	4,336,901.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year	683,417.75	287,352.62	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	7,100,788.00	232,745.69	5,404,456.00	3,005,646.00	1,365,773.00	27,180,346.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	7,784,205.75	520,098.31	5,404,456.00	3,005,646.00	1,365,773.00	27,180,346.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	10,227,820.32	880,429.69	5,719,124.97	182,103.11	1,362,894.96	18,996,323.62	4,336,901.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	10,227,820.32	880,429.69	5,719,124.97	182,103.11	1,362,894.96	18,996,323.62	4,336,901.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,443,614.57)	(360,331.38)	(314,668.97)	2,823,542.89	2,878.04	8,184,022.38	(4,336,901.00)
a. Unearned Revenue	0.00	0.00	0.00	2,823,542.89	2,878.04	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	2,443,614.57	360,331.38	314,668.97	0.00	0.00	0.00	4,336,901.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,851,906.32	476,306.31	1,863,486.03	29,792,057.89	2,878.04	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,851,906.32	476,306.31	0.00	29,792,057.89	2,878.07	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,227,820.32	880,429.69	5,719,124.97	182,103.11	1,362,894.96	27,180,346.00	4,336,901.00

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

FEDERAL PROGRAM NAME	SPEC ED-IDEA PRV SCHOOL	SP ED-FEDERAL PRE SCHOOL	SPEED PRE SCH LOCAL ENTITLMT	SP ED-IDEA MNTL HLTH, PART B	SPEED-IDEA PRE SCH STAFF DEV	CARLPERKINS VOCATIONAL ED	ADULT ED- ABE/ESL/FF
FEDERAL CATALOG NUMBER	84.027	84.173	84.027A	84.027A	84.173A	84.048	84.002A
RESOURCE CODE	3311	3315	3326	3327	3345	3550	3905
REVENUE OBJECT	8181	8182	8182	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)	10115	13430	13682	14468	13431	14894	14508
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	(1.10)	0.00	(8,111.30)	0.00
2. a. Current Year Award	4,597.00	105,275.00	18,000.00	281,511.00	690.00	234,724.00	296,380.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	1.10	0.00	8,111.30	0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	4,597.00	105,275.00	18,000.00	281,512.10	690.00	242,835.30	296,380.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award	4,597.00	105,275.00	18,000.00	281,511.00	690.00	234,724.00	296,380.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	0.00	0.00	0.00	0.00	104,867.11	6,462.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	0.00	104,867.11	6,462.00
EXPENDITURES							
9. Donor-Authorized Expenditures	4,597.00	105,275.00	3,609.95	281,511.00	690.00	234,724.00	296,380.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	4,597.00	105,275.00	3,609.95	281,511.00	690.00	234,724.00	296,380.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(4,597.00)	(105,275.00)	(3,609.95)	(281,511.00)	(690.00)	(129,856.89)	(289,918.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	4,597.00	105,275.00	3,609.95	281,511.00	690.00	129,856.89	289,918.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	14,390.05	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	14,390.05	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,597.00	105,275.00	3,609.95	281,511.00	690.00	234,724.00	296,380.00

FEDERAL PROGRAM NAME	ADULT ED- ADULT SECONDARY ED/FF	TITLE II, PART A TCHR QUALITY	COMMUNITY LEARNING CENTER	TITLE IV, PARTA, STUD SUPP & ACAD ENRCHMNT	TITLE III, PART A LEP	COUNTY CARES ACT	ACT INFRASTRUCTURE
FEDERAL CATALOG NUMBER	84.002	84.367	84.287C	84.424	84.365		
RESOURCE CODE	3913	4035	4124	4127	4203	5998	5999
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	13978	14341	14535	15396	14346		
AWARD							
1. Prior Year Carryover	0.00	650,907.97	12,500.00	529,471.42	270,415.59	0.00	0.00
2. a. Current Year Award	280,500.00	1,025,533.00	250,000.00	700,116.00	716,846.00	617,935.00	779,115.06
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	280,500.00	1,025,533.00	250,000.00	700,116.00	716,846.00	617,935.00	779,115.06
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award	280,500.00	1,676,440.97	262,500.00	1,229,587.42	987,261.59	617,935.00	779,115.06
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	90,311.97	0.00	(152,797.58)	270,415.59	0.00	0.00
6. Cash Received in Current Year	6,340.00	426,467.00	225,000.00	659,729.00	203,680.00	617,935.00	779,115.06
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	6,340.00	516,778.97	225,000.00	506,931.42	474,095.59	617,935.00	779,115.06
EXPENDITURES							
9. Donor-Authorized Expenditures	280,500.00	641,431.78	237,500.00	576,428.56	680,708.57	617,935.00	779,115.06
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	280,500.00	641,431.78	237,500.00	576,428.56	680,708.57	617,935.00	779,115.06
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(274,160.00)	(124,652.81)	(12,500.00)	(69,497.14)	(206,612.98)	0.00	0.00
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	275,160.00	124,652.81	12,500.00	69,497.14	206,612.98	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,035,009.19	25,000.00	653,158.86	306,553.02	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	1,035,009.19	0.00	653,158.86	306,553.02	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	281,500.00	641,431.78	237,500.00	576,428.56	680,708.57	617,935.00	779,115.06

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

Rialto Unified
San Bernardino County

FEDERAL PROGRAM NAME	ROTC	TOTAL
FEDERAL CATALOG NUMBER	12	
RESOURCE CODE	RS 0000/GL 1630	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	0.00	(3,677,983.16)
2. a. Current Year Award	242,509.00	86,379,129.06
b. Transferability (ESSA)	0.00	0.00
c. Other Adjustments	0.00	8,112.40
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	242,509.00	86,387,241.46
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award	242,509.00	82,709,258.30
(sum lines 1, 2d, & 3)		
REVENUES		
5. Unearned Revenue Deferred from Prior Year	0.00	1,178,700.35
6. Cash Received in Current Year	208,226.11	47,527,575.97
7. Contributed Matching Funds	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	208,226.11	48,706,276.32
EXPENDITURES		
9. Donor-Authorized Expenditures	242,509.00	46,688,512.59
10. Non Donor-Authorized Expenditures	479,807.77	479,807.77
11. Total Expenditures (lines 9 & 10)	722,316.77	47,168,320.36
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(34,282.89)	2,017,763.73
a. Unearned Revenue	0.00	2,826,420.93
b. Accounts Payable	0.00	0.00
c. Accounts Receivable	34,282.89	8,993,679.58
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	36,020,745.71
15. If Carryover is allowed, enter line 14 amount here	0.00	34,132,259.71
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	242,509.00	54,873,534.97

STATE PROGRAM NAME	AFTER SCHL EDU SAFETY-ASES	EDU SAFETY KIDS CODE PILOT PROGRAM	CTE INCENTIVE GRANT	SPED WORKABILITY I	SPECIALIZED SECONDARY PROGRAM	CHILD DEVELOPMENT	TOTAL
RESOURCE CODE	6010	6011	6387	6520	7370	FN 12/RS 6105	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	23939	25413	25306	23011	23112		
AWARD							
1. Prior Year Carryover	0.00	13,000.00	809,008.95	0.00	98,933.56	0.00	920,942.51
2. a. Current Year Award	3,163,248.62	0.00	712,554.00	304,085.00	35,000.00	4,060,489.38	8,275,377.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	329.77	329.77
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,163,248.62	0.00	712,554.00	304,085.00	35,000.00	4,060,819.15	8,275,706.77
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	18,660.94	18,660.94
4. Total Available Award (sum lines 1, 2c, & 3)	3,163,248.62	13,000.00	1,521,562.95	304,085.00	133,933.56	4,079,480.09	9,215,310.22
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	608,000.40	0.00	61,091.42	0.00	669,091.82
6. Cash Received in Current Year	2,846,923.76	6,500.00	1,270,420.69	0.00	81,250.00	4,113,672.00	8,318,766.45
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	(18,660.94)	(18,660.94)
8. Total Available (sum lines 5, 6, & 7)	2,846,923.76	6,500.00	1,878,421.09	0.00	142,341.42	4,095,011.06	8,969,197.33
EXPENDITURES							
9. Donor-Authorized Expenditures	3,163,248.62	13,000.00	770,835.98	304,085.00	45,738.12	4,060,819.15	8,357,726.87
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	214,005.43	214,005.43
11. Total Expenditures (lines 9 & 10)	3,163,248.62	13,000.00	770,835.98	304,085.00	45,738.12	4,274,824.58	8,571,732.30
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(316,324.86)	(6,500.00)	1,107,585.11	(304,085.00)	96,603.30	34,191.91	611,470.46
a. Unearned Revenue	0.00	0.00	1,107,585.11	0.00	96,603.30	0.00	1,204,188.41
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	316,324.86	6,500.00	(1,107,585.11)	304,085.00	(96,603.30)	(34,191.91)	(611,470.46)
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	750,726.97	0.00	88,195.44	18,660.94	857,583.35
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	750,726.97	0.00	88,195.44	0.00	838,922.41
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,163,248.62	13,000.00	(336,749.13)	304,085.00	(50,865.18)	4,079,480.09	7,172,199.40

Rialto Unified
 San Bernardino County

REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	WESTED I3	TOTAL
RESOURCE CODE	9015	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	18,044.52	18,044.52
2. a. Current Year Award	17,500.00	17,500.00
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	17,500.00	17,500.00
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award	35,544.52	35,544.52
(sum lines 1, 2c, & 3)		
REVENUES		
5. Unearned Revenue Deferred from Prior Year	0.00	0.00
6. Cash Received in Current Year	17,500.00	17,500.00
7. Contributed Matching Funds	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	17,500.00	17,500.00
EXPENDITURES		
9. Donor-Authorized Expenditures	6,966.28	6,966.28
10. Non Donor-Authorized Expenditures	0.00	0.00
11. Total Expenditures (lines 9 & 10)	6,966.28	6,966.28
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	10,533.72	10,533.72
a. Unearned Revenue	0.00	0.00
b. Accounts Payable	0.00	0.00
c. Accounts Receivable	(10,533.72)	(10,533.72)
14. Unused Grant Award Calculation (line 4 minus line 9)	28,578.24	28,578.24
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,966.28	6,966.28

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

Rialto Unified
San Bernardino County

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

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

Rialto Unified
San Bernardino County

STATE PROGRAM NAME	MANDATED BLOCK	LOTTERY UNRESTRICTED	LOTTERY INSTR MATERIALS	SPECIAL EDUCATION	SPED MENTAL HEALTH AB114	SPED MENTAL HEALTH AB114	CLASSIFIED SCHL EMPLOYEE PROF DEVELOPMENT
RESOURCE CODE	RS 0000	1100	6300	6500	6512	6546	7311
REVENUE OBJECT	8550	8560	8560	8699/8792/8989	8590	8590	8590
LOCAL DESCRIPTION (if any)		23219	10056	23100	24536	24536	25425
AWARD							
1. Prior Year Restricted Ending Balance	0.00	(78,800.25)	2,350,802.73	0.00	2,326,813.93	0.00	123,425.00
2. a. Current Year Award	997,586.00	4,286,413.84	1,799,396.41	12,131,852.51	0.00	1,557,366.00	0.00
b. Other Adjustments	0.00	0.00	81,411.91	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	997,586.00	4,286,413.84	1,880,808.32	12,131,852.51	0.00	1,557,366.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	997,586.00	4,207,613.59	4,231,611.05	12,131,852.51	2,326,813.93	1,557,366.00	123,425.00
REVENUES							
5. Cash Received in Current Year	0.00	3,475,180.53	1,029,570.35	7,220,338.34	0.00	1,557,366.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	997,586.00	811,233.31	851,237.97	4,911,514.17	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00				0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	997,586.00	811,233.31	851,237.97	4,911,514.17	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	997,586.00	4,286,413.84	1,880,808.32	12,131,852.51	0.00	1,557,366.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	4,207,613.59	1,352,547.77	12,131,852.51	93,918.52	0.00	0.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	19,237,681.34	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	4,207,613.59	1,352,547.77	31,369,533.85	93,918.52	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	997,586.00	0.00	2,879,063.28	0.00	2,232,895.41	1,557,366.00	123,425.00

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

STATE PROGRAM NAME	STATE ILLM FUNDS	EXPANDED LEARNING OPPORTUNITIES	OPPORTUNITIES PARA PROFESSIONALS	PERFORMING STUDENTS BLOCK GRANT	ROUTINE REPAIR/MAINT	ADULT EDUCATION BLOCK GRANT	CHILD DEVELOPMENT FACILITY
RESOURCE CODE	7420	7425	7426	7510	8150	FN 11/RS 6391	FN 12/RS 6130
REVENUE OBJECT	8590	8590	8590	8590	8980	8590	8992
LOCAL DESCRIPTION (if any)	25518	25561	10152	25420	10049	25313	10050
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	1,046,263.89	1,653,086.58	0.00	598,390.06
2. a. Current Year Award	2,385,056.00	10,000,218.00	1,950,123.00	0.00	0.00	1,105,470.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	5,283.36
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,385,056.00	10,000,218.00	1,950,123.00	0.00	0.00	1,105,470.00	5,283.36
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	10,600,000.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,385,056.00	10,000,218.00	1,950,123.00	1,046,263.89	12,253,086.58	1,105,470.00	603,673.42
REVENUES							
5. Cash Received in Current Year	2,385,056.00	9,746,263.00	974,140.00	0.00	0.00	890,502.00	5,283.36
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	253,955.00	975,983.00	0.00	0.00	214,968.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	253,955.00	975,983.00	0.00	0.00	214,968.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	18,660.94
9. Total Available (sum lines 5, 7c, & 8)	2,385,056.00	10,000,218.00	1,950,123.00	0.00	0.00	1,105,470.00	23,944.30
EXPENDITURES							
10. Donor-Authorized Expenditures	2,385,056.00	115,513.55	111,459.43	1,046,263.89	12,253,086.58	823,686.41	195,344.39
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	2,385,056.00	115,513.55	111,459.43	1,046,263.89	12,253,086.58	823,686.41	195,344.39
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	9,884,704.45	1,838,663.57	0.00	0.00	281,783.59	408,329.03

STATE PROGRAM NAME	CHILD DEVELOPMENT CRRSA	TOTAL
RESOURCE CODE	FN 12/RS 5058	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	15555	
AWARD		
1. Prior Year Restricted Ending Balance	0.00	8,019,981.94
2. a. Current Year Award	259,087.50	36,472,569.26
b. Other Adjustments	0.00	86,695.27
c. Adj Curr Yr Award (sum lines 2a & 2b)	259,087.50	36,559,264.53
3. Required Matching Funds/Other	0.00	10,600,000.00
4. Total Available Award (sum lines 1, 2c, & 3)	259,087.50	55,179,246.47
REVENUES		
5. Cash Received in Current Year	259,087.50	27,542,787.08
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	9,016,477.45
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	9,016,477.45
8. Contributed Matching Funds	0.00	18,660.94
9. Total Available (sum lines 5, 7c, & 8)	259,087.50	36,577,925.47
EXPENDITURES		
10. Donor-Authorized Expenditures	0.00	34,716,342.64
11. Non Donor-Authorized Expenditures	0.00	19,237,681.34
12. Total Expenditures (line 10 plus line 11)	0.00	53,954,023.98
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	259,087.50	20,462,903.83

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORIES SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	MEDICAL LEA	CHILD DEVELOPMENT AB212 STIPENDS	RIALTO PRESCHOOL	CHILD DEVELOPMENT SEAL GRANT	CHILD DEVELOPMENT CCRS QSSB	TOTAL
RESOURCE CODE	9016	FN 12/RS 0000	FN 12/RS 0005	FN 12/RS 0006	FN 12/RS 9006	
REVENUE OBJECT	8699	8677	8911	8699	8699	
LOCAL DESCRIPTION (if any)	PREV. 5640	GL 9009				
AWARD						
1. Prior Year Restricted Ending Balance	729,994.66	0.00	0.00	52,500.00	166,181.39	948,676.05
2. a. Current Year Award	383,835.95	9,746.25	0.00	0.00	195,000.00	588,582.20
b. Other Adjustments	0.00	0.00	0.00	0.00		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	383,835.95	9,746.25	0.00	0.00	195,000.00	588,582.20
3. Required Matching Funds/Other	0.00	0.00	1,059,063.21	0.00		1,059,063.21
4. Total Available Award (sum lines 1, 2c, & 3)	1,113,830.61	9,746.25	1,059,063.21	52,500.00	361,181.39	2,596,321.46
REVENUES						
5. Cash Received in Current Year	312,443.87	0.00	0.00	0.00	109,500.00	421,943.87
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	71,392.08	9,746.25	0.00	0.00	85,500.00	166,638.33
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	71,392.08	9,746.25	0.00	0.00	85,500.00	166,638.33
8. Contributed Matching Funds	0.00	0.00	1,059,063.21	0.00		1,059,063.21
9. Total Available (sum lines 5, 7c, & 8)	383,835.95	9,746.25	1,059,063.21	0.00	195,000.00	1,647,645.41
EXPENDITURES						
10. Donor-Authorized Expenditures	289,994.52	9,746.25	727,069.10	52,500.71	1,292.51	1,080,603.09
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	289,994.52	9,746.25	727,069.10	52,500.71	1,292.51	1,080,603.09
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	823,836.09	0.00	331,994.11	(0.71)	359,888.88	1,515,718.37

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	130,738,916.87	301	4,058.48	303	130,734,858.39	305	2,888,206.96	3,002,180.92	307	127,732,677.47	309
2000 - Classified Salaries	46,216,651.55	311	934.40	313	46,215,717.15	315	2,244,728.80	3,085,226.22	317	43,130,490.93	319
3000 - Employee Benefits	97,539,757.10	321	3,879,598.51	323	93,660,158.59	325	2,994,361.90	3,429,817.72	327	90,230,340.87	329
4000 - Books, Supplies Equip Replace. (6500)	30,776,373.25	331	19,627.36	333	30,756,745.89	335	1,430,757.01	6,824,265.07	337	23,932,480.82	339
5000 - Services... & 7300 - Indirect Costs	40,480,183.33	341	9,667,746.55	343	30,812,436.78	345	5,437,637.66	6,577,329.55	347	24,235,107.23	349
TOTAL					332,179,916.80	365			TOTAL	309,261,097.32	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	107,344,948.81	375
2. Salaries of Instructional Aides Per EC 41011	2100	6,227,343.78	380
3. STRS	3101 & 3102	27,143,497.39	382
4. PERS	3201 & 3202	1,420,754.99	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	2,173,548.94	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	18,764,759.98	385
7. Unemployment Insurance	3501 & 3502	54,832.97	390
8. Workers' Compensation Insurance	3601 & 3602	3,459,498.49	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	826,338.93	
10. Other Benefits (EC 22310)	3901 & 3902	3,970,226.84	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		171,385,751.12	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		5,536.59	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		3,392.92	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00	396
14. TOTAL SALARIES AND BENEFITS		171,380,214.53	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		55.42%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.42%
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)	309,261,097.32
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Extraordinary costs wholly unrelated to instruction

	Unaudited 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	111,352,463.00	32,141,192.00	143,493,655.00		6,230,000.00	137,263,655.00	6,230,000.00
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	13,969,739.00	7,048,823.00	21,018,562.00		3,023,641.00	17,994,921.00	3,023,641.00
Net Pension Liability	298,839,719.00	7,494,275.00	306,333,994.00	7,494,275.00		313,828,269.00	
Total/Net OPEB Liability	26,453,734.00	3,104,685.00	29,558,419.00	1,122,586.00		30,681,005.00	
Compensated Absences Payable	1,014,189.78	59.22	1,014,249.00		284,357.60	729,891.40	
Governmental activities long-term liabilities	451,629,844.78	49,789,034.22	501,418,879.00	8,616,861.00	9,537,998.60	500,497,741.40	9,253,641.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	361,374,308.78
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	45,869,123.59
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,253,269.69
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,387,188.37
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	9,863,097.18
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	31,426.89
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)				15,534,982.13
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	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)				299,970,203.06

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		24,129.50
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,431.68
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.)	301,437,279.92	12,492.51
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)	301,437,279.92	12,492.51
B. Required effort (Line A.2 times 90%)	271,293,551.93	11,243.26
C. Current year expenditures (Line I.E and Line II.B)	299,970,203.06	12,431.68
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)	261,973,425.94		261,973,425.94			271,772,209.23
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	24,125.65		24,125.65			24,127.52
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)	24,127.52		24,127.52	22,989.28		22,989.28
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)			24,127.52			22,989.28
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)	158,631.91		158,631.91	177,520.00		177,520.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	19,335,910.79		19,335,910.79	15,632,843.00		15,632,843.00
5. Unsecured Roll Taxes (Object 8042)	861,284.32		861,284.32	761,638.00		761,638.00
6. Prior Years' Taxes (Object 8043)	297,805.12		297,805.12	268,089.00		268,089.00
7. Supplemental Taxes (Object 8044)	757,031.55		757,031.55	512,399.00		512,399.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(5,046,575.03)		(5,046,575.03)	(3,583,927.00)		(3,583,927.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	32,429.57		32,429.57	17,525.00		17,525.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	21,666,403.24		21,666,403.24	3,454,981.00		3,454,981.00
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)	38,062,921.47	0.00	38,062,921.47	17,241,068.00	0.00	17,241,068.00
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)	38,062,921.47	0.00	38,062,921.47	17,241,068.00	0.00	17,241,068.00

	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)			2,551,481.77			2,996,664.38
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,551,481.77			2,996,664.38
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	247,140,081.00		247,140,081.00	280,084,006.00		280,084,006.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(129,246.00)		(129,246.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	247,010,835.00	0.00	247,010,835.00	280,084,006.00	0.00	280,084,006.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	396,519,897.69		396,519,897.69	372,349,042.00		372,349,042.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,613,806.84		2,613,806.84	1,000,000.00		1,000,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			261,973,425.94			271,772,209.23
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0001			0.9528
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			271,772,209.23			273,782,084.30
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			38,062,921.47			17,241,068.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,895,302.40			2,758,713.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			236,260,769.53			259,537,680.68
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			236,260,769.53			259,537,680.68
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			1,820,304.78			745,333.14
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			39,883,226.25			17,986,401.14
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)			234,440,464.75			258,792,347.54
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			39,883,226.25			
b. State Subventions (Line D8)			234,440,464.75			
c. Less: Excluded Appropriations (Line C23)			2,551,481.77			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			271,772,209.23			

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.13		2,350,802.73	2,350,802.86
2. State Lottery Revenue	8560	4,207,613.59		1,799,396.41	6,007,010.00
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)		4,207,613.72	0.00	4,150,199.14	8,357,812.86
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	2,886,000.00			2,886,000.00
2. Classified Salaries:	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,321,613.59			1,321,613.59
4. Books and Supplies	4000-4999	0.00		1,148,547.47	1,148,547.47
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			204,000.30	204,000.30
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)		4,207,613.59	0.00	1,352,547.77	5,560,161.36
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.13	0.00	2,797,651.37	2,797,651.50
D. COMMENTS:					
The District purchases online licenses for core instructional textbooks for students.					

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

*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	1,855,960.16	0.00	1,855,960.16	123,860.58		1,979,820.74
1110	Regular Education, K-12	174,507,510.90	63,873,087.96	238,380,598.86	15,908,724.40		254,289,323.26
3100	Alternative Schools	1,008,076.27	315,951.49	1,324,027.76	88,361.19		1,412,388.95
3200	Continuation Schools	2,374,641.49	843,473.26	3,218,114.75	214,766.22		3,432,880.97
3300	Independent Study Centers	9,576.73	0.00	9,576.73	639.12		10,215.85
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	3,581,855.67	1,442,963.34	5,024,819.01	335,339.63		5,360,158.64
4110	Regular Education, Adult	5,900.89	354,743.48	360,644.37	24,068.20		384,712.57
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	3,296,011.67	0.00	3,296,011.67	219,964.80		3,515,976.47
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	49,500,253.47	10,327,475.45	59,827,728.92	3,992,702.66		63,820,431.58
6000	Regional Occupational Ctr/Prg (ROCC/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	31,426.89	0.00	31,426.89	2,097.33		33,524.22
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					43,668.42	43,668.42
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					13,231,277.63	13,231,277.63
----	Other Outgo					11,326,699.55	11,326,699.55
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,481,755.31	1,481,755.31	1,517,964.11		2,999,719.42
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(466,489.48)		(466,489.48)
----	Total General Fund and Charter Schools Funds Expenditures	236,171,214.14	78,639,450.29	314,810,664.43	21,961,998.76	24,601,645.60	361,374,308.79

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 Service (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	7,365.70	110,315.46	0.00	196,018.33	10,012.65	0.00	0.00			1,532,248.02	0.00	1,855,960.16
1110	Regular Education, K-12	172,288,910.52	496,799.69	35,983.24	916,031.90	646,966.08	0.00	0.00			122,819.47	0.00	174,507,510.90
3100	Alternative Schools	635,826.65	0.00	0.00	235,054.56	119,195.06	0.00	0.00			0.00	0.00	1,008,076.27
3200	Continuation Schools	1,458,972.83	474.27	88,401.03	362,694.70	275,731.52	0.00	0.00			188,367.14	0.00	2,374,641.49
3300	Independent Study Centers	8,591.33	0.00	0.00	0.00	985.40	0.00	0.00			0.00	0.00	9,576.73
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	3,152,900.53	254,599.19	13,928.82	1,902.04	158,525.09	0.00	0.00			0.00	0.00	3,581,855.67
4110	Regular Education, Adult	0.00	0.00	0.00	532.77	0.00	0.00	0.00			5,368.12	0.00	5,900.89
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	1,907,627.53	1,314,451.76	68,277.09	0.00	5,655.29	0.00	0.00			0.00	0.00	3,296,011.67
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	30,288,836.62	3,127,696.51	5,376.87	2,028,693.34	11,782,794.76	2,264,533.15	0.00			2,322.22	0.00	49,500,253.47
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	14,076.58	0.00	0.00	0.00	0.00	74.94		0.00	(163.82)	17,439.19	0.00	31,426.89
8100	Community Service:		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		209,763,108.29	5,304,336.88	211,967.05	3,758,927.64	12,999,865.85	2,264,608.09	0.00	0.00	(163.82)	1,868,564.16	0.00	236,171,214.14

* Functions 7100-7199 for goals 8100 and 8500

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	35,533,456.60	26,395,300.87	1,944,330.49	63,873,087.96	
3100	Alternative Schools	155,167.93	160,783.56	0.00	315,951.49	
3200	Continuation Schools	387,919.84	455,553.42	0.00	843,473.26	
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	853,423.63	589,539.71	0.00	1,442,963.34	
4110	Regular Education, Adult	193,959.92	160,783.56	0.00	354,743.48	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	
5000-5999	Special Education (allocated to 5001)	5,857,589.46	4,046,386.23	423,499.76	10,327,475.45	
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)	892,215.60	589,539.71	0.00	1,481,755.31	
--	Cafeteria (Funds 13 and 61)		0.00		0.00	
Total Allocated Support Costs		43,873,732.98	32,397,887.06	2,367,830.25	78,639,450.29	

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

36 67850 0000000
Form PCR

Rialto Unified
San Bernardino County

A. Central Administration Costs in General Fund and Charter Schools Funds	
Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,023,038.05
External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	57,000.00
Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	11,999,591.03
Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	8,348,859.15
5 Total Central Administration Costs in General Fund and Charter Schools Funds	22,428,488.23
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	236,171,214.14
2 Total Allocated Costs (from Form PCR, Column 2, Total)	78,639,450.29
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	314,810,664.43
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,413,615.83
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	4,952,029.40
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	14,898,181.33
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	21,263,826.56
D. Total Direct Charged and Allocated Costs (B3 + C5)	336,074,490.99
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.67%

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)	43,668.42				43,668.42
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			13,231,277.63		13,231,277.63
Other Outgo (Objects 1000-7999)				11,326,699.55	11,326,699.55
Total Other Costs	43,668.42	0.00	13,231,277.63	11,326,699.55	24,601,645.60

	-----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)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)							
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	4,835,786.77 FTE Factor(s)	5,682,971.81 FTE Factor(s)	19,748,063.74 FTE Factor(s)	13,606,910.66 FTE Factor(s)	32,397,887.06 CU Factor(s)	0.00 CU Factor(s)	2,367,830.25 PT Factor(s)
3100 Alternative Schools	916.00	916.00	916.00	916.00	985.00		2,167.00
3200 Continuation Schools	4.00	4.00	4.00	4.00	6.00		
3300 Independent Study Centers	10.00	10.00	10.00	10.00	17.00		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	22.00	22.00	22.00	22.00	22.00		
4110 Regular Education, Adult	5.00	5.00	5.00	5.00	6.00		
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	151.00	151.00	151.00	151.00	151.00		472.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	23.00	23.00	23.00	23.00	22.00		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1,131.00	1,131.00	1,131.00	1,131.00	1,209.00	0.00	2,639.00

Current LEA: 36-67850-000000 Rialto Unified		
Selected SELPA: TT		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
TT	East Valley Consortium	

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

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(44,352.18)	0.00	(466,489.48)				
Other Sources/Uses Detail					0.00	9,863,097.18		
Fund Reconciliation							1,388,432.36	4,193,139.83
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	1,192.43	0.00	34,652.47	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,562.70	95.25
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	4,628.34	0.00	211,934.57	0.00				
Other Sources/Uses Detail					1,055,225.00	0.00		
Fund Reconciliation							304.82	863,748.08
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	38,531.42	0.00	219,902.44	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							558,254.71	524,589.04
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,466,154.71	0.00		
Fund Reconciliation							813,068.13	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					186,745.76	0.00		
Fund Reconciliation							189,741.24	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	186,745.76		
Fund Reconciliation							0.00	189,741.24
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6,341,717.47	0.00		
Fund Reconciliation							2,818,949.47	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	44,352.19	(44,352.18)	466,489.48	(466,489.48)	10,049,842.94	10,049,842.94	5,771,313.43	5,771,313.44

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								2,857
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	4,769,647.73	0.00	0.00	0.00	738,707.67	15,585,479.37		21,093,834.77
2000-2999	Classified Salaries	766,923.88	0.00	0.00	0.00	204,878.71	7,406,280.09		8,378,082.68
3000-3999	Employee Benefits	2,495,882.73	0.00	0.00	0.00	488,115.23	12,220,858.61		15,204,856.57
4000-4999	Books and Supplies	249,739.45	0.00	0.00	0.00	73,607.31	856,196.57		1,179,543.33
5000-5999	Services and Other Operating Expenditures	461,257.19	0.00	0.00	0.00	375.00	3,182,303.93		3,643,936.12
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	32,888.00	0.00	0.00	0.00	0.00	0.00		32,888.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,776,338.98	0.00	0.00	0.00	1,505,683.92	39,251,118.57	0.00	49,533,141.47
7310	Transfers of Indirect Costs	1,441,280.46	0.00	0.00	0.00	4,465.85	12,928.79		1,458,675.10
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	10,327,475.36							10,327,475.36
	Total Indirect Costs and PCR Allocations	11,768,755.82	0.00	0.00	0.00	4,465.85	12,928.79	0.00	11,786,150.46
	TOTAL COSTS	20,545,094.80	0.00	0.00	0.00	1,510,149.77	39,264,047.36	0.00	61,319,291.93
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	355,359.22	0.00	0.00	0.00	354,231.91	2,331,949.51		3,041,540.64
2000-2999	Classified Salaries	30.00	0.00	0.00	0.00	64,563.31	332,465.35		397,058.66
3000-3999	Employee Benefits	131,394.35	0.00	0.00	0.00	194,169.48	1,089,989.33		1,415,553.16
4000-4999	Books and Supplies	50,722.35	0.00	0.00	0.00	64,442.89	428,798.16		543,963.40
5000-5999	Services and Other Operating Expenditures	16,612.50	0.00	0.00	0.00	0.00	400,838.00		417,450.50
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	554,118.42	0.00	0.00	0.00	677,407.59	4,584,040.35	0.00	5,815,566.36
7310	Transfers of Indirect Costs	184,127.78	0.00	0.00	0.00	4,465.85	29.27		188,622.90
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	184,127.78	0.00	0.00	0.00	4,465.85	29.27	0.00	188,622.90
	TOTAL BEFORE OBJECT 8980	738,246.20	0.00	0.00	0.00	681,873.44	4,584,069.62	0.00	6,004,189.26
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								1.10
	TOTAL COSTS								6,004,188.16

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	4,414,288.51	0.00	0.00	0.00	384,475.76	13,253,529.86		18,052,294.13
2000-2999	Classified Salaries	766,893.88	0.00	0.00	0.00	140,315.40	7,073,814.74		7,981,024.02
3000-3999	Employee Benefits	2,364,488.38	0.00	0.00	0.00	293,945.75	11,130,869.28		13,789,303.41
4000-4999	Books and Supplies	199,017.10	0.00	0.00	0.00	9,164.42	427,398.41		635,579.93
5000-5999	Services and Other Operating Expenditures	444,644.69	0.00	0.00	0.00	375.00	2,781,465.93		3,226,485.62
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	32,888.00	0.00	0.00	0.00	0.00	0.00		32,888.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,222,220.56	0.00	0.00	0.00	828,276.33	34,667,078.22	0.00	43,717,575.11
7310	Transfers of Indirect Costs	1,257,152.68	0.00	0.00	0.00	0.00	12,899.52		1,270,052.20
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	10,327,475.36	0.00	0.00	0.00	0.00	12,899.52		10,327,475.36
	Total Indirect Costs and PCR Allocations	11,584,628.04	0.00	0.00	0.00	0.00	12,899.52	0.00	11,597,527.56
	TOTAL BEFORE OBJECT 8980	19,806,848.60	0.00	0.00	0.00	828,276.33	34,679,977.74	0.00	55,315,102.67
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1.10
	TOTAL COSTS								55,315,103.77
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	2,218,286.67	0.00	0.00	0.00	0.00	868,395.99		3,086,682.66
2000-2999	Classified Salaries	472,324.37	0.00	0.00	0.00	134,931.64	3,211,629.76		3,818,885.77
3000-3999	Employee Benefits	1,045,740.84	0.00	0.00	0.00	77,215.17	2,513,813.77		3,636,769.78
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,384.80		1,384.80
5000-5999	Services and Other Operating Expenditures	600.00	0.00	0.00	0.00	0.00	714,931.10		715,531.10
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	32,888.00	0.00	0.00	0.00	0.00	0.00		32,888.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,769,839.88	0.00	0.00	0.00	212,146.81	7,310,155.42	0.00	11,292,142.11
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
	TOTAL BEFORE OBJECT 8980	3,769,839.88	0.00	0.00	0.00	212,146.81	7,310,155.42	0.00	11,292,142.11
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1.10
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)								1.10
	TOTAL COSTS								19,241,757.34
									30,533,900.55

* 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	54,654,911.31	32,268,533.24
2. Enter audit adjustments of 2019-20 special education expenditures from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2020-21 special education beginning fund balances from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

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

5. 2019-20 Expenditures, Adjusted for 2020-21 MOE Calculation (Sum lines 1 through 4)	54,654,911.31	32,268,533.24
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>2,827.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2019-20 Unduplicated Pupil Count, Adjusted for 2020-21 MOE Calculation (Line C1 plus Line C2)	2,827.00	

SELPA: East Valley Consortium (TT)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: East Valley Consortium (TT)

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 (a)</u>	_____
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 (b)</u>	_____

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)	<u>0.00</u>	(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)	<u>0.00</u>	(f)

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

SELPA: East Valley Consortium (TT)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2018-19	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	61,319,291.93		
b. Less: Expenditures paid from federal sources	6,004,188.16		
c. Expenditures paid from state and local sources	55,315,103.77	56,114,516.67	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		56,114,516.67	
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	55,315,103.77	56,114,516.67	(799,412.90)

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

	Actual FY 2020-21	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	61,319,291.93		
b. Less: Expenditures paid from federal sources	6,004,188.16		
c. Expenditures paid from state and local sources	55,315,103.77	56,114,516.67	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		56,114,516.67	
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	55,315,103.77	56,114,516.67	
d. Special education unduplicated pupil count	2,857	2,988	
e. Per capita state and local expenditures (A2c/A2d)	19,361.25	18,779.96	581.29

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

SELPA: East Valley Consortium (TT)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2020-21	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	30,533,900.55	32,268,533.24	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		32,268,533.24	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	30,533,900.55	32,268,533.24	(1,734,632.69)

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

	Actual FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	30,533,900.55	32,268,533.24	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		32,268,533.24	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	30,533,900.55	32,268,533.24	
b. Special education unduplicated pupil count	2,857	2,827	
c. Per capita local expenditures (B2a/B2b)	10,687.40	11,414.41	(727.01)

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

DEREK HARRIS
Contact Name

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Title

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SELPA: East Valley Consortium (TT)

Object Code	Description	San Bernardino COE (TT00)	Colton Joint Unified (TT01)	Redlands Unified (TT03)	Rialto Unified (TT04)	Rim of the World Unified (TT05)	Yucaipa-Calimesa Unified (TT07)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: East Valley Consortium (TT)

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	0.00
	Total Direct Costs		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	0.00
	Total Direct Costs		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: East Valley Consortium (TT)

Object Code	Description	San Bernardino COE (TT00)	Colton Joint Unified (TT01)	Redlands Unified (TT03)	Rialto Unified (TT04)	Rim of the World Unified (TT05)	Yucaipa-Calimesa Unified (TT07)
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: East Valley Consortium (TT)

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.

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									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	3,429,641.00	0.00	0.00	0.00	826,880.00	17,345,906.00		21,602,427.00
2000-2999	Classified Salaries	566,613.00	0.00	0.00	0.00	239,419.00	8,839,599.00		9,645,631.00
3000-3999	Employee Benefits	1,898,871.00	0.00	0.00	0.00	502,140.00	12,973,375.00		15,374,386.00
4000-4999	Books and Supplies	294,604.00	0.00	0.00	0.00	70,475.00	960,461.00		1,325,540.00
5000-5999	Services and Other Operating Expenditures	5,235,183.00	0.00	0.00	0.00	5,000.00	6,657,806.00		11,897,989.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	4,000.00		4,000.00
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	11,424,912.00	0.00	0.00	0.00	1,643,914.00	46,781,147.00	0.00	59,849,973.00
7310	Transfers of Indirect Costs	1,665,764.00	0.00	0.00	0.00	4,552.00	58,905.00		1,729,221.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,665,764.00	0.00	0.00	0.00	4,552.00	58,905.00	0.00	1,729,221.00
	TOTAL COSTS	13,090,676.00	0.00	0.00	0.00	1,648,466.00	46,840,052.00	0.00	61,579,194.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,889,463.00	0.00	0.00	0.00	547,186.00	15,118,639.00		18,555,288.00
2000-2999	Classified Salaries	566,613.00	0.00	0.00	0.00	174,885.00	8,739,599.00		9,481,097.00
3000-3999	Employee Benefits	1,714,306.00	0.00	0.00	0.00	359,392.00	11,937,841.00		14,011,539.00
4000-4999	Books and Supplies	294,604.00	0.00	0.00	0.00	45,000.00	959,800.00		1,299,404.00
5000-5999	Services and Other Operating Expenditures	5,086,400.00	0.00	0.00	0.00	5,000.00	6,371,167.00		11,442,567.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	4,000.00		4,000.00
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	10,531,386.00	0.00	0.00	0.00	1,131,463.00	43,131,046.00	0.00	54,793,895.00
7310	Transfers of Indirect Costs	1,477,626.00	0.00	0.00	0.00	0.00	58,876.00		1,536,502.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,477,626.00	0.00	0.00	0.00	0.00	58,876.00	0.00	1,536,502.00
	TOTAL BEFORE OBJECT 8980	12,009,012.00	0.00	0.00	0.00	1,131,463.00	43,189,922.00	0.00	56,330,397.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								56,330,397.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	659,104.00	0.00	0.00	0.00	50,000.00	1,584,371.00		2,273,475.00
2000-2999	Classified Salaries	75,483.00	0.00	0.00	0.00	174,885.00	3,339,903.00		3,590,271.00
3000-3999	Employee Benefits	309,094.00	0.00	0.00	0.00	83,491.00	3,278,737.00		3,671,322.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	600.00	0.00	0.00	0.00	0.00	0.00		600.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,044,281.00	0.00	0.00	0.00	308,376.00	8,183,011.00	0.00	9,535,668.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,044,281.00	0.00	0.00	0.00	308,376.00	8,183,011.00	0.00	9,535,668.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals: resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								29,951,433.00
									39,487,101.00

* 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 5080)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-8999)									
1000-1999	Certificated Salaries	4,769,647.73	0.00	0.00	0.00	738,707.67	15,585,479.37		21,093,834.77
2000-2999	Classified Salaries	766,923.88	0.00	0.00	0.00	204,878.71	7,406,280.09		8,378,082.68
3000-3999	Employee Benefits	2,495,882.73	0.00	0.00	0.00	488,115.23	12,220,858.61		15,204,856.57
4000-4999	Books and Supplies	249,739.45	0.00	0.00	0.00	73,607.31	856,196.57		1,179,543.33
5000-5999	Services and Other Operating Expenditures	461,257.19	0.00	0.00	0.00	375.00	3,182,303.93		3,643,936.12
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	32,888.00	0.00	0.00	0.00	0.00	0.00		32,888.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,776,338.98	0.00	0.00	0.00	1,505,683.92	39,251,118.57	0.00	49,533,141.47
7310	Transfers of Indirect Costs	1,441,280.46	0.00	0.00	0.00	4,465.85	12,928.79		1,458,675.10
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)	1,441,280.46	0.00	0.00	0.00	4,465.85	12,928.79	0.00	1,458,675.10
	Total Indirect Costs	10,327,475.36	0.00	0.00	0.00	1,510,149.77	39,264,047.36	0.00	50,991,816.57
	TOTAL COSTS	10,217,619.44	0.00	0.00	0.00	1,510,149.77	39,264,047.36	0.00	50,991,816.57
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	355,359.22	0.00	0.00	0.00	354,231.91	2,331,949.51		3,041,540.64
2000-2999	Classified Salaries	30.00	0.00	0.00	0.00	64,563.31	332,465.35		397,058.66
3000-3999	Employee Benefits	131,394.35	0.00	0.00	0.00	194,169.48	1,089,989.33		1,415,553.16
4000-4999	Books and Supplies	50,722.35	0.00	0.00	0.00	64,442.89	428,798.16		543,963.40
5000-5999	Services and Other Operating Expenditures	16,612.50	0.00	0.00	0.00	0.00	400,838.00		417,450.50
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	554,118.42	0.00	0.00	0.00	677,407.59	4,584,040.35	0.00	5,815,566.36
7310	Transfers of Indirect Costs	184,127.78	0.00	0.00	0.00	4,465.85	29.27		188,622.90
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	184,127.78	0.00	0.00	0.00	4,465.85	29.27	0.00	188,622.90
	TOTAL BEFORE OBJECT 8980	738,246.20	0.00	0.00	0.00	681,873.44	4,584,069.62	0.00	6,004,189.26
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								1.10
	TOTAL COSTS								6,004,188.16

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	4,414,288.51	0.00	0.00	0.00	384,475.76	13,253,529.86		18,052,294.13
2000-2999	Classified Salaries	766,893.88	0.00	0.00	0.00	140,315.40	7,073,814.74		7,981,024.02
3000-3999	Employee Benefits	2,364,488.38	0.00	0.00	0.00	293,945.75	11,130,869.28		13,789,303.41
4000-4999	Books and Supplies	199,017.10	0.00	0.00	0.00	9,164.42	427,398.41		635,579.93
5000-5999	Services and Other Operating Expenditures	444,644.69	0.00	0.00	0.00	375.00	2,781,465.93		3,226,485.62
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	32,888.00	0.00	0.00	0.00	0.00	0.00		32,888.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,222,220.56	0.00	0.00	0.00	828,276.33	34,667,078.22	0.00	43,717,575.11
7310	Transfers of Indirect Costs	1,257,152.68	0.00	0.00	0.00	0.00	12,899.52		1,270,052.20
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	10,327,475.36							10,327,475.36
	Total Indirect Costs	1,257,152.68	0.00	0.00	0.00	0.00	12,899.52	0.00	1,270,052.20
	TOTAL BEFORE OBJECT 8980	9,479,373.24	0.00	0.00	0.00	828,276.33	34,679,977.74	0.00	44,987,627.31
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1.10
TOTAL COSTS									
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	2,218,266.67	0.00	0.00	0.00	0.00	868,395.99		3,086,662.66
2000-2999	Classified Salaries	472,324.37	0.00	0.00	0.00	134,931.64	3,211,629.76		3,818,885.77
3000-3999	Employee Benefits	1,045,740.84	0.00	0.00	0.00	77,215.17	2,513,813.77		3,636,769.78
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,384.80		1,384.80
5000-5999	Services and Other Operating Expenditures	600.00	0.00	0.00	0.00	0.00	714,931.10		715,531.10
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	32,888.00	0.00	0.00	0.00	0.00	0.00		32,888.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,769,839.88	0.00	0.00	0.00	212,146.81	7,310,155.42	0.00	11,292,142.11
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,769,839.88	0.00	0.00	0.00	212,146.81	7,310,155.42	0.00	11,292,142.11
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1.10
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)								19,241,757.34
TOTAL COSTS									
									30,533,900.55

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

SELPA: East Valley Consortium (TT)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: East Valley Consortium (TT)

SECTION 2

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

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

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

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

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)	<u>0.00</u>	(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)	<u>0.00</u>	(f)

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

SELPA: East Valley Consortium (TT)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2018-19	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	61,579,194.00		
b. Less: Expenditures paid from federal sources	5,248,797.00		
c. Expenditures paid from state and local sources	56,330,397.00	56,114,516.67	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		56,114,516.67	
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	56,330,397.00	56,114,516.67	215,880.33

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

	Budgeted Amounts FY 2021-22	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	61,579,194.00		
b. Less: Expenditures paid from federal sources	5,248,797.00		
c. Expenditures paid from state and local sources	56,330,397.00	56,114,516.67	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		56,114,516.67	
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	56,330,397.00	56,114,516.67	
d. Special education unduplicated pupil count	2857	2827	
e. Per capita state and local expenditures (A2c/A2d)	19,716.62	19,849.49	(132.87)

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

SELPA: East Valley Consortium (TT)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2021-22	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	39,487,101.00	32,268,533.24	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		32,268,533.24	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>39,487,101.00</u>	<u>32,268,533.24</u>	<u>7,218,567.76</u>

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

	Budget FY 2021-22	Comparison Year FY 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 per capita local expenditures			
a. Expenditures paid from local sources	39,487,101.00	32,268,533.24	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		32,268,533.24	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>39,487,101.00</u>	<u>32,268,533.24</u>	
b. Special education unduplicated pupil count	<u>2,857</u>	<u>2,827</u>	
c. Per capita local expenditures (B2a/B2b)	<u>13,821.18</u>	<u>11,414.41</u>	<u>2,406.77</u>

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

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Contact Name

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Title

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SELPA: East Valley Consortium (TT)

Object Code	Description	San Bernardino COE (TT00)	Colton Joint Unified (TT01)	Redlands Unified (TT03)	Rialto Unified (TT04)	Rim of the World Unified (TT05)	Yucaipa-Calimesa Unified (TT07)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: East Valley Consortium (TT)

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: East Valley Consortium (TT)

Object Code	Description	San Bernardino COE (TT00)	Colton Joint Unified (TT01)	Redlands Unified (TT03)	Rialto Unified (TT04)	Rim of the World Unified (TT05)	Yucaipa-Calimesa Unified (TT07)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: East Valley Consortium (TT)

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
UNDPLICATED PUPIL COUNT			0

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