

2020-2021 Unaudited Actuals

Presented
September 7, 2021

Administration

Governing Board

Gabriela Arellanes, President
Adrian Greer, Vice President
Dr. Sabrina Bow, Clerk
Xilonin Cruz-Gonzalez, Member
Yolanda Rodriguez, Member

District Administration

Arturo Ortega, Superintendent
Jorge A. Ronquillo, Assistant Superintendent, Human Resources
Dr. Dayna Mitchell, Assistant Superintendent, Educational Services
Latasha D. Jamal, Assistant Superintendent, Business Services

School Site Administration

Henry Dalton Elementary (P-5)

Laura Clarke, Principal

Alice M. Ellington Elementary (K-8)

Vacant, Principal
Carol Fieri, Assistant Principal

Victor F. Hodge Elementary (P-5)

Victoria Velasquez, Principal

Charles H. Lee Elementary (P-5)

Diana Rojas, Principal

Longfellow (P-TK)

Jenny Le, Director

Magnolia Elementary (P-5)

Marcella Fonseca, Principal

Clifford D. Murray Elementary (P-5)

Jeanette Flores, Principal

Paramount Elementary (P-5)

Antonia Flores, Principal

W.R. Powell Elementary (TK-5)

Jennifer Wiebe, Principal

Valleydale Elementary (P-5)

Adriana Garcia-Medina, Principal

Center Middle School (7-8)

Dr. Anthony Contreras, Principal
Adrian Acosta, Assistant Principal

Foothill Middle School (7-8)

Sam Perdomo, Principal
Adrian Acosta, Assistant Principal

Slauson Middle School (7-8)

Yvette Walker, Principal
Carol Fieri, Assistant Principal

Azusa High School (9-12)

Dr. Martin Gomez, Principal
Lorrain Pegorari, Assistant Principal
Rob Velasco, Assistant Principal

Gladstone High School (9-12)

Gabriel Fernandez, Principal
Sheryce Long, Assistant Principal
Oscar Oyama, Assistant Principal

Azusa Adult Education Center

Paul Hernandez, Director
Dr. Saida Valdez, Assistant Director

Sierra High School (11-12)

Kent Stout, Principal

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General Information

About the District

Azusa Unified School District (AUSD) serves the residents of the City of Azusa, parts of Covina and unincorporated Los Angeles County. A total population of approximately 50,137 citizens results in a student K-12 enrollment of 7,237 during the 2020-2021 school year. The Azusa Unified School District is comprised of nine elementary, three middle, one K-8, and three high schools, as well as an Adult School and Alternative Education school.

AUSD is dedicated to the academic achievement of all students. The student-centered program emphasizes a curriculum aligned with California Standards, enrichment classes, and a commitment to educational technology. AUSD also offers a Gifted and Talented Education (GATE) program, special programs for at-risk students, and an extensive special education program.

Azusa Unified has high expectations for all students and provides support to help them meet those expectations. In addition to basic skills, great attention is given to advanced courses, electives, and vocational classes. The emphasis is on academic achievement, and there is a system for monitoring student performance tied to teaching objectives.

District Mission Statement

The Azusa Unified School District equips every student with the college and career readiness knowledge and skills to fulfil their purpose and positively impact society.

District Vision

Each student will be a problem solver, critical thinker, effective communicator, and positive contributor to the community.

Core Values

Each student will receive rigorous instruction that leads to mastery of the Common Core State Standards as measured by district, state, and national assessments.

Core Values

- Collaboration
- Honesty and Integrity
- Being student-centered
- Accountability
- Equity and Excellence
- Transparency

Overview

The 2020-2021 Unaudited Actual financial report was conducted according to Education Code (EC) 41010, which requires school districts to use uniform accounting procedures and the prescribed accounting system, Standardized Account Codes Structure (SACS), as approved by the State Board of Education. The Unaudited Actuals represents the year-end financial statements and allows CDE to obtain comparative financial information from all school districts. In addition, the Unaudited Actual report is used as a starting point for the district's independent auditors to analyze and examine the books of record to issue the audited financial statements.

District Funds

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated to carry on specific activities or attain particular objectives in accordance with special regulations, restrictions, or limitations (California School Accounting Manual 2019).

There are 15 funds in the District accounting system for:

General Fund - Fund 01

Student Activity Special Revenue Fund - Fund 08

Adult Education Fund - Fund 11

Child Development Fund - Fund 12

Cafeteria Special Revenue Fund - Fund 13

Deferred Maintenance Fund - Fund 14

Special Reserve for Other Than Capital Outlay Projects - Fund 17

Building Fund - Fund 21

Capital Facilities Fund - Fund 25

State School Building Fund - Fund 30

County School Facilities Fund – Fund 35

Special Reserve Fund for Capital Outlay Projects – Fund 40

Bond Interest and Redemption Fund - Fund 51

Tax Override Fund - Fund 53

Self-Insurance Fund - Fund 67

General Fund (Fund 01) Summary and Assumptions

Revenues

The General Fund revenues are divided into two segments and reported separately.

Unrestricted – funds whose uses are not subject to external or legal constraints and may be used for any purpose not prohibited by law.

Restricted – funds subject to constraints imposed by external resource providers or by law through constitutional provisions or enabling legislation.

Revenues are further separated into the following subcategories: LCFF Sources, Federal Revenues, Other State Revenue, and Other Local Revenue.

Unrestricted Revenues

The local control funding formula (LCFF) was enacted in 2013–14, and it replaced the previous kindergarten through grade 12 (K–12) finance system which had been in existence for roughly 40 years. For school districts, the LCFF establishes uniform grade span grants in place of the myriad of previously existing K–12 funding streams, including revenue limits, general purpose block grants, and most state categorical programs.

Full implementation of LCFF required additional funding allocations over a multi-year period and a transition formula to bridge the gap between prior funding levels and the new LCFF target levels. The 2018–19 Budget Act fully funded the LCFF gap bringing all LEAs to their LCFF Target level.

LCFF funding is allocated through the Principal Apportionment and is funded through a combination of local property taxes and state funding from the State School Fund and Education Protection Account.

LCFF funding is the primary unrestricted revenue of the district. Listed below are the components of LCFF funding applicable to Azusa Unified School District.

| LCFF Component | Description |
|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| LCFF Grade Span Base Grant | Uniform base grant based on the grade span of pupils, i.e. kindergarten through grade 3 (K-3), grades 4-6, grades 7-8, grades 9-12, multiplied by units of average daily attendance (ADA). For school districts, funded ADA is equal to the greater of current or prior year ADA. |
| Grades K-3 Adjustment - 10.4% | As a condition of receiving these funds, school districts are required to maintain an average class enrollment of no more than 24 pupils in K-3 classes, unless the district has collectively bargained alternative average class enrollment in those grades for each school site. |
| Grades 9-12 Adjustment - 2.6% | There are no compliance requirements associated with this adjustment. |
| Supplemental Grant | Equal to 20 percent of the adjusted base grant multiplied by ADA and the unduplicated percentage of targeted disadvantaged pupils. Targeted pupils are those classified as English learners (EL), meet income requirements to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count). |
| Concentration Grant | Equal to 50 percent of the adjusted base grant multiplied by ADA and the percentage of targeted pupils exceeding 55 percent of a school district's enrollment. |
| Add-on Funding | Funding equal to Home-to-School Transportation and Targeted Instructional Improvement Block Grant funding received by school districts in 2012–13; requires that 2012–13 expenditure levels continue to be maintained for Home-to-School Transportation. |
| Additional State Aid to Meet the Minimum Guarantee | |

Restricted Revenues

Restricted revenues are subject to externally imposed and legally enforceable constraints by external providers or by law through constitutional provisions. Restricted revenues includes but are not limited to, Title I, II, III, and IV funds, State and Federal Special Education grants, COVID-19 funds, and Lottery funds.

AUSD Revenue Assumptions

Enrollment

The 2020-2021 enrollment for TK through 12th was 7,237 based on the California Basic Educational Data System (CBEDS). This is a decrease of 379 students from Fiscal Year 2019-2020.

| Enrollment | 2018-2019 Census | 2019-2020 Census | 2020-2021 Census |
|----------------------------|---------------------|---------------------|---------------------|
| Student Enrollment | 8022 | 7616 | 7237 |
| Difference from Prior Year | -264 | -406 | -379 |

COLA & Unduplicated Count

While enrollment and average daily attendance are primary drivers of funding in the Local Control Funding Formula (LCFF) for the District, other factors also contribute to the entitlement amount. These other factors include the cost of living adjustments and unduplicated pupil counts.

| Factor | 2018-2019 | 2019-2020 | 2020-2021 |
|---------------------------------|-----------|-----------|-----------|
| LCFF COLA | 3.70% | 3.26% | 0.00% |
| Unduplicated Percentage (3 yr.) | 83.90% | 85.20% | 85.22% |

Average Daily Attendance (ADA)

The decrease in enrollment from 2019-2020 resulted in a decrease in the P2 average daily attendance (ADA). The District can use the higher of either the previous year or current year ADA for funding purposes. The District is considered to be in declining enrollment, and due to the “hold-harmless” language, the funding for fiscal year 2020-2021 was based on the 2019-2020 fiscal year ADA number of 7,318.44. The table below shows projected ADA, funded ADA, and LCFF funding per ADA for 2019-2020 through 2021-2022 school years:

| Factor | 2018-2019 | 2019-2020 | 2020-2021 |
|-----------------|-------------|-------------|-------------|
| ADA | 7772.9 | 7318.44 | 7318.44 |
| Funded ADA | 8015.66 | 7784.07 | 7318.44 |
| Funding Per ADA | \$11,103.30 | \$11,539.11 | \$11,541.42 |

Revenues Summary

The Districts 2020-2021 Local Control Funding Formula (LCFF) yielded revenue totaling \$84,652,498, a decrease of \$5,168,742 from Fiscal Year 2019-2020.

The District made contributions from the unrestricted general fund totaling \$15,512,293, including \$3,009,000 to the Routine Restricted Maintenance Account (RRMA), \$13,496,627 to support Special Education. \$167,638 to various Title Programs, \$18,659 for LCAP – Mariachi de Azusa. The District also completed contributions to adjust account balances including \$130,903 for Site Donation Accounts and -\$1,310,534 for School Based Medi-Cal Administrative Activities (SMAA). Beginning in 2019-20, the State of California required a minimum of 3% of qualifying general fund expenditures to be contributed towards RRMA.

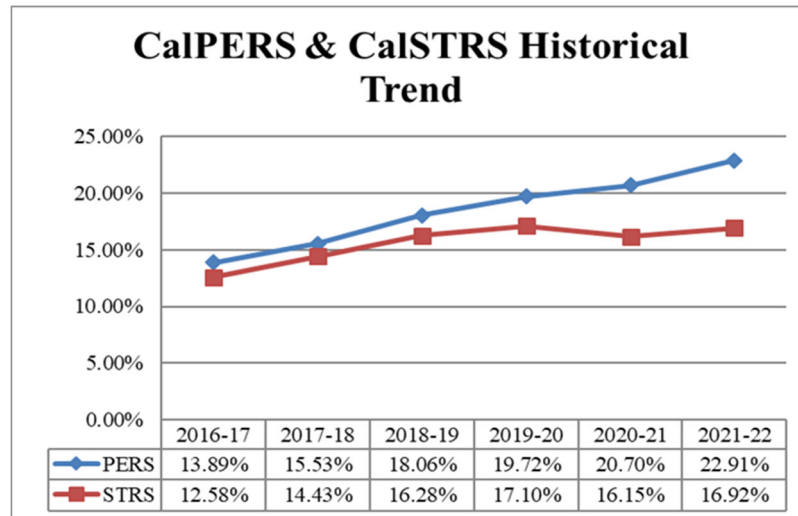
Total combined unrestricted and restricted revenue as of June 30, 2021, was \$121,622,141. This is an increase of \$3,951,442 from 2019-2020.

| Revenue Detail | Unrestricted Unaudited Actuals | % | Restricted Unaudited Actuals | % | Combined Unaudited Actuals | % |
|--------------------------------------|-----------------------------------|-------|---------------------------------|-------|-------------------------------|-------|
| LCFF Sources | \$ 84,652,498 | 97.1% | \$ - | 0.0% | \$ 84,652,498 | 69.6% |
| Federal Revenues | \$ 1,566 | 0.0% | \$ 15,613,827 | 45.3% | \$ 15,615,393 | 12.8% |
| State Revenues | \$ 1,555,985 | 1.8% | \$ 12,156,658 | 35.3% | \$ 13,712,643 | 11.3% |
| Local Revenues | \$ 965,281 | 1.1% | \$ 6,676,326 | 19.4% | \$ 7,641,607 | 6.3% |
| Total Revenue Before Contribution | \$ 87,175,330 | | \$ 34,446,811 | | \$ 121,622,141 | |
| Contributions | \$ (15,512,293) | | \$ 15,512,293 | | \$ - | |
| Total Revenue After Contribution | \$ 71,663,037 | | \$ 49,959,104 | | \$ 121,622,141 | |

Expenditures

Expenditures also are reported in unrestricted and restricted designations and then further separated into the following subcategories: Certificated Salaries, Classified Salaries, Employee Benefits, Books and Supplies, Services and Other Operating Expenditures, Capital Outlay, and Other Outgo.

Salaries and benefits comprised approximately 76% of the General Fund expenditures. The 2020-2021 CalSTRS rate was 16.15%, and the 2020-2021 CalPERS rate was 20.70%. The following chart illustrates the historical and projected pension rates and costs:



- Books and Supplies account for expenditures related to textbooks, novels, reference materials, and non-capitalized (under \$5,000) classroom technology and equipment.
- Services and Other Operation Expenditures account for services, rentals, leases, contracts, membership dues, travel, insurance, utilities, legal, and other basic general and administrative expenditures.
- Capital Outlay are expenditures for technology, equipment, and furniture with a purchase price over \$5,000 per item.
- Other Outgo includes excess costs for special education regional programs.

Combined unrestricted and restricted expenditures as of June 30, 2021 totaled \$114,187,781.

| Expenditure Detail | Unrestricted Unaudited Actuals | % | Restricted Unaudited Actuals | % | Combined Unaudited Actuals | % |
|---------------------------|--------------------------------|-------|------------------------------|-------|----------------------------|-------|
| Certificated Salaries | \$ 33,989,524 | 51.8% | \$ 10,841,398 | 22.3% | \$ 44,830,922 | 39.3% |
| Classified Salaries | \$ 10,412,656 | 15.9% | \$ 6,574,099 | 13.5% | \$ 16,986,754 | 14.9% |
| Benefits | \$ 14,685,715 | 22.4% | \$ 9,747,152 | 20.1% | \$ 24,432,867 | 21.4% |
| Books & Supplies | \$ 1,341,420 | 2.0% | \$ 9,853,546 | 20.3% | \$ 11,194,966 | 9.8% |
| Services | \$ 5,006,189 | 7.6% | \$ 7,617,160 | 15.7% | \$ 12,623,348 | 11.1% |
| Capital Outlay | \$ 62,614 | 0.1% | \$ 847,657 | 1.7% | \$ 910,271 | 0.8% |
| Other Outgo | \$ 877,906 | 1.3% | \$ 2,588,637 | 5.3% | \$ 3,466,543 | 3.0% |
| Indirect | \$ (707,301) | -1.1% | \$ 449,410 | 0.9% | \$ (257,891) | -0.2% |
| Total Expenditures | \$ 65,668,722 | | \$ 48,519,059 | | \$ 114,187,781 | |

Fund Balance and Reserve

Fund Balance is the accumulation of revenues, less expenditures. Fund balances carry forward each year and can be used in the future for various purposes, depending on the restrictions associated with the funding source. The 2020-2021 combined ending fund balance increased by \$654,854 from the financial statements presented during 2020-21 Estimated Actuals/2021-2022 Adopted Budget Presentation as a result of a \$2,207,754 increase in revenue, and a \$1,552,870 increase in expenditures.

Below are the Unrestricted, Restricted, and Combined beginning and ending fund balances as of June 30, 2021.

| Fund Balance Reserves Detail | Unrestricted Unaudited Actuals | Restricted Unaudited Actuals | Combined Unaudited Actuals |
|------------------------------------------|-----------------------------------|---------------------------------|-------------------------------|
| Beginning Fund Balance (July 1) | \$ 11,429,880 | \$ 3,061,477 | \$ 14,491,356 |
| Net Increase (Decrease) in Fund Balance | \$ 4,994,315 | \$ 1,440,045 | \$ 6,434,360 |
| Ending Balance (June 30) | \$ 16,424,194 | \$ 4,501,522 | \$ 20,925,716 |
| Components of Fund/Ending Balance | | | |
| Restricted | \$ 25,000 | \$ 4,501,522 | \$ 4,526,522 |
| Unassigned/Prepaid | \$ 955,355 | | \$ 955,355 |
| Assigned | \$ 11,988,205 | | \$ 11,988,205 |
| 3% Reserve (REU) | \$ 3,455,634 | | \$ 3,455,634 |
| Total Available Amount | \$ 15,443,839 | | \$ 15,443,839 |
| Total Available Reserve by Percent | 14% | | |

Reserves are intended to assist districts through changes in revenue and expenditure forecasts due to emergencies, economic changes, and unforeseen events that would otherwise cause fiscal insolvency. California Department of Education requires that districts maintain a reserve percentage based on the enrollment of the district.

Azusa Unified School District is required to maintain a 3% reserve for economic uncertainty (REU) calculated on total combined expenditures and transfers out (\$114,187,781 + \$257,891); the calculated 2020-2021 reserve requirement is \$3,455,634.

Based on AUSD cash flow projections, this amount is equivalent to approximately 2 weeks of District expenditures. Although every district is different, the Government Financial Officers Association (GFOA) recommends maintaining at minimum two months of expenditures, which is equivalent to approximately 17%.

The District met the state required reserve obligation with a reserve of \$15,443,839 or 14% of total expenditures and transfers out.

2020-2021 Summary

While the District ended 2020-2021 slightly better than projected, the on-going needs of the students, staff, and district as a whole remain. Future challenges for the district include:

- ADA “cliff” in 2022-23, District LCFF funding will decrease by approximately \$5,000,000
- Declining enrollment
- Aging facilities
- Network and technology infrastructure upgrades
- COVID-19
- STRS/PERS Rising Costs
- Salary negotiations, including Health and Welfare Costs
- School Reorganization
- Minimum Wage increase to \$15 per hour, effective January 1, 2022
- Rising Special Education contributions
- Revenue Deferrals

The Business Services Division continues its effort of the budget review and revision process, with the goal of presenting the most accurate and complete financial information. The First Interim financial report will be presented for Board approval on December 14, 2021, which will include actuals to date through October 31, 2021 and projections through June 30, 2022. In addition, an updated multiyear projection for 2022-23 and 2023-24 will be provided. If there any new or updated budget assumptions from those used during the budget development process, these will be reflected in the multiyear projection.

Financial Statement Analysis

| Revenue and Expenditure Comparison | | | | | | | |
|-------------------------------------|----------------------|------------------------|-----------------------|-------------------------------------|----------------------|------------------------|-----------------------|
| Estimated Actuals 2020-2021 | | | | Unaudited Actuals 2020-2021 | | | |
| Revenues | Unrestricted | Restricted | Total Fund | Revenues | Unrestricted | Restricted | Total Fund |
| LCFF Sources | \$ 84,465,181 | \$ - | \$ 84,465,181 | LCFF Sources | \$ 84,652,498 | \$ - | \$ 84,652,498 |
| Federal Revenues | \$ - | \$ 17,502,803 | \$ 17,502,803 | Federal Revenues | \$ 1,566 | \$ 15,613,827 | \$ 15,615,393 |
| Other State Revenue | \$ 1,379,618 | \$ 8,202,787 | \$ 9,582,405 | Other State Revenue | \$ 1,555,985 | \$ 12,156,658 | \$ 13,712,643 |
| Other Local Revenue | \$ 294,473 | \$ 7,569,555 | \$ 7,864,028 | Other Local Revenue | \$ 965,281 | \$ 6,676,326 | \$ 7,641,607 |
| Total Revenues | \$ 86,139,272 | \$ 33,275,145 | \$ 119,414,417 | Total Revenues | \$ 87,175,330 | \$ 34,446,811 | \$ 121,622,141 |
| Expenditures | Unrestricted | Restricted | Total Fund | Expenditures | Unrestricted | Restricted | Total Fund |
| Certificated Salaries | \$ 34,602,768 | \$ 11,146,460 | \$ 45,749,228 | Certificated Salaries | \$ 33,989,524 | \$ 10,841,398 | \$ 44,830,922 |
| Classified Salaries | \$ 9,923,689 | \$ 6,425,049 | \$ 16,348,738 | Classified Salaries | \$ 10,412,656 | \$ 6,574,099 | \$ 16,986,754 |
| Employee Benefits | \$ 14,404,839 | \$ 4,762,111 | \$ 19,166,950 | Employee Benefits | \$ 14,685,715 | \$ 9,747,152 | \$ 24,432,867 |
| Books & Supplies | \$ 834,129 | \$ 10,542,232 | \$ 11,376,361 | Books & Supplies | \$ 1,341,420 | \$ 9,853,546 | \$ 11,194,966 |
| Services | \$ 6,491,754 | \$ 9,372,602 | \$ 15,864,356 | Services | \$ 5,006,189 | \$ 7,617,160 | \$ 12,623,348 |
| Capital Outlay | \$ 248,000 | \$ 744,997 | \$ 992,997 | Capital Outlay | \$ 62,614 | \$ 847,657 | \$ 910,271 |
| Other Outgo (Excess Cost) | \$ 876,775 | \$ 2,545,781 | \$ 3,422,556 | Other Outgo (Excess Cost) | \$ 877,906 | \$ 2,588,637 | \$ 3,466,543 |
| Indirect | \$ (708,530) | \$ 422,255 | \$ (286,275) | Indirect | \$ (707,301) | \$ 449,410 | \$ (257,891) |
| Total Expenditures | \$ 66,673,424 | \$ 45,961,487 | \$ 112,634,911 | Total Expenditures | \$ 65,668,722 | \$ 48,519,059 | \$ 114,187,781 |
| Difference (Rev. & Exp.) | \$ 19,465,848 | \$ (12,686,342) | \$ 6,779,506 | Difference (Rev. & Exp.) | \$ 21,506,608 | \$ (14,072,248) | \$ 7,434,360 |
| Other Financing Sources | | | | Other Financing Sources | | | |
| Contributions | \$ (16,752,545) | \$ 16,752,545 | \$ - | Contributions | \$ (15,512,293) | \$ 15,512,293 | \$ - |
| Transfer In/(Out) | \$ (1,000,000) | \$ - | \$ (1,000,000) | Transfer In/(Out) | \$ (1,000,000) | \$ - | \$ (1,000,000) |
| Net Excess/(Deficit) | \$ 1,713,303 | \$ 4,066,203 | \$ 5,779,506 | Net Excess/Deficit | \$ 4,994,315 | \$ 1,440,045 | \$ 6,434,360 |
| Fund Balance | Unrestricted | Restricted | Total Fund | Fund Balance | Unrestricted | Restricted | Total Fund |
| Beg. Balance | \$ 12,622,125 | \$ 3,061,479 | \$ 15,683,604 | Beg. Balance | \$ 12,622,125 | \$ 3,061,477 | \$ 15,683,601 |
| Audit Adj. | \$ (1,192,245) | \$ - | \$ (1,192,245) | Audit Adj. | \$ (1,192,245) | \$ - | \$ (1,192,245) |
| Other Restatements | \$ (1,359,884) | \$ 167,638 | \$ - | Other Restatements | \$ - | \$ - | \$ - |
| Adj. Beg. Bal. | \$ 10,069,996 | \$ 3,229,117 | \$ 14,491,359 | Adj. Beg. Bal. | \$ 11,429,880 | \$ 3,061,477 | \$ 14,491,356 |
| Ending Balance | \$ 11,783,299 | \$ 7,295,320 | \$ 20,270,865 | Ending Balance | \$ 16,424,194 | \$ 4,501,522 | \$ 20,925,716 |
| Reserves | | | | Reserves | | | |
| Revolving | \$ 25,000 | \$ - | \$ 25,000 | Revolving | \$ 25,000 | \$ - | \$ 25,000 |
| Stores | \$ - | \$ - | \$ - | Stores | \$ - | \$ - | \$ - |
| 3% REU | \$ 3,387,636 | \$ - | \$ 3,387,636 | 3% REU | \$ 3,455,634 | \$ - | \$ 3,455,634 |
| Other | \$ - | \$ - | \$ - | Other | \$ - | \$ - | \$ - |
| Restricted | \$ - | \$ 7,295,320 | \$ 7,295,320 | Restricted | \$ - | \$ 4,501,522 | \$ 4,501,522 |
| Prepaid | \$ - | \$ - | \$ - | Prepaid | \$ 955,355 | \$ - | \$ 955,355 |
| Assigned | \$ 8,370,663 | \$ - | \$ 9,562,909 | Assigned | \$ 11,988,205 | \$ (0) | \$ 11,988,205 |

Financial Statement Analysis – Continued

| Change in Revenues and Expenditures | | | |
|--------------------------------------------|-----------------------|-----------------------|---------------------|
| Revenues | Unrestricted | Restricted | Total Fund |
| LCFF Sources | \$ 187,317 | \$ - | \$ 187,317 |
| Federal Revenues | \$ 1,566 | \$ (1,888,976) | \$ (1,887,410) |
| Other State Revenue | \$ 176,367 | \$ 3,953,871 | \$ 4,130,238 |
| Other Local Revenue | \$ 670,808 | \$ (893,229) | \$ (222,421) |
| Total Revenues | \$ 1,036,058 | \$ 1,171,666 | \$ 2,207,724 |
| | | | |
| Expenditures | Unrestricted | Restricted | Total Fund |
| Certificated Salaries | \$ (613,244) | \$ (305,062) | \$ (918,306) |
| Classified Salaries | \$ 488,967 | \$ 149,050 | \$ 638,016 |
| Employee Benefits | \$ 280,876 | \$ 4,985,041 | \$ 5,265,917 |
| Books & Supplies | \$ 507,291 | \$ (688,686) | \$ (181,395) |
| Services | \$ (1,485,565) | \$ (1,755,442) | \$ (3,241,008) |
| Capital Outlay | \$ (185,386) | \$ 102,660 | \$ (82,726) |
| Other Outgo (Excess Cost) | \$ 1,131 | \$ 42,856 | \$ 43,987 |
| Indirect | \$ 1,229 | \$ 27,155 | \$ 28,384 |
| Total Expenditures | \$ (1,004,702) | \$ 2,557,572 | \$ 1,552,870 |
| | | | |
| Difference (Rev. & Exp.) | \$ 2,040,760 | \$ (1,385,906) | \$ 654,854 |

a.
b.
c.
d.

e.
f.
g.
h.
i.
j.

- a. LCFF revenues increased as a result of 16.42 ADA served by LACOE
- b. Federal Revenue decreased as a result of changes to the timing of COVID funding
- c. Other State Revenue increased mostly due to the GASB 68 required entry of STRS on Behalf
- d. Other Local Revenue changed mostly as a result of reporting SMAA revenues as Unrestricted rather than Restricted

- e. Refer to "Change in Salaries and Benefits"
- f. Refer to "Change in Salaries and Benefits"
- g. Refer to "Change in Salaries and Benefits"
- h. Unrestricted Books & Supplies increased due to Supplemental & Concentration expenditures that were unbudgeted at Estimated Actuals
- h. Restricted Books & Supplies decreased as a result of:

| | |
|---------------------------------------------|--------------|
| Clean Air Energy Grant - Final Expenditures | 449,128.00 |
| COVID Expenditures due to shipping delays | (299,000.00) |
| RMA - Contribution decrease | (273,000.00) |
| CSI - Delay of expenditures | (266,000.00) |
| Lottery - Timing of textbook orders | (189,000.00) |
| SpEd Expenditures- Decreased population | (95,000.00) |
| All Other Combined | (16,000.00) |

- i. Unrestricted Services decreased as a result of:
- | | |
|---------------------------------------------------|--------------|
| Utilities/Postage | (736,000.00) |
| Property & Liability Insurance | (129,000.00) |
| Supp. & Conc. - Contracted Services & Conferences | (321,000.00) |
| Transportation | (95,000.00) |
| Legal | (51,000.00) |
| Various Department | (153,000.00) |

- i. Restricted Services decreased as a result of:
- | | |
|--------------------------------|----------------|
| CTE/SWFK12 Contracted Services | (1,060,000.00) |
| SpEd Services & Legal | (424,000.00) |
| CSI - Contracted Services | (80,000.00) |
| 21st Century | (68,000.00) |
| All Other Combined | (123,000.00) |

- j. Unrestricted Capital Outlay decreased due to Supplemental & Concentration that were budgeted at Estimated Actuals that did not materialize before June 30, 2021
- j. Restricted Capital Outlay decreased as result of CTE/SWFK12/SSP

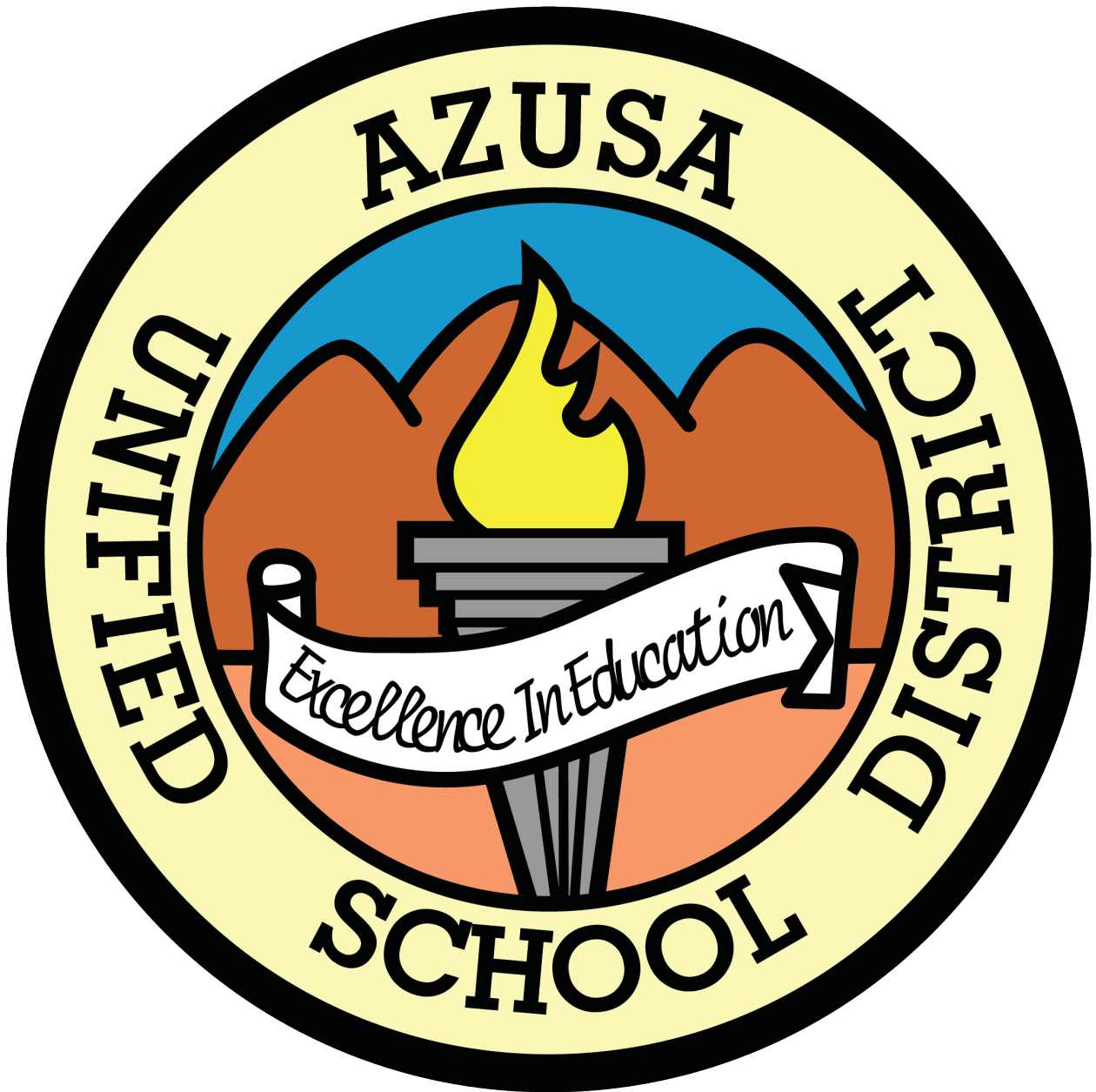
Financial Statement Analysis - Continued

| Salary and Benefits Comparison | | | | | | | |
|--------------------------------|----------------------|----------------------|----------------------|-----------------------------|----------------------|----------------------|----------------------|
| Estimated Actuals 2020-2021 | | | | Unaudited Actuals 2020-2021 | | | |
| Salaries | Unrestricted | Restricted | Total Fund | Salaries | Unrestricted | Restricted | Total Fund |
| Certificated Teachers | \$ 28,228,593 | \$ 8,015,534 | \$ 36,244,127 | Certificated Teachers | \$ 27,694,874 | \$ 7,629,183 | \$ 35,324,057 |
| Certificated Pupil Support | \$ 1,499,729 | \$ 1,669,853 | \$ 3,169,582 | Certificated Pupil Support | \$ 1,481,764 | \$ 1,747,863 | \$ 3,229,627 |
| Certificated Admin. | \$ 3,970,736 | \$ 693,963 | \$ 4,664,699 | Certificated Admin. | \$ 3,982,493 | \$ 587,218 | \$ 4,569,711 |
| Other Certificated | \$ 903,710 | \$ 767,110 | \$ 1,670,820 | Other Certificated | \$ 830,394 | \$ 877,133 | \$ 1,707,527 |
| Total Certificated | \$ 34,602,768 | \$ 11,146,460 | \$ 45,749,228 | Total Certificated | \$ 33,989,524 | \$ 10,841,398 | \$ 44,830,922 |
| Classified Instructional | \$ 369,712 | \$ 3,022,211 | \$ 3,391,923 | Classified Instructional | \$ 396,050 | \$ 3,469,340 | \$ 3,865,390 |
| Classified Support | \$ 3,414,906 | \$ 2,728,988 | \$ 6,143,894 | Classified Support | \$ 3,636,242 | \$ 2,502,023 | \$ 6,138,266 |
| Classified Admin. | \$ 1,007,174 | \$ 142,868 | \$ 1,150,042 | Classified Admin. | \$ 1,030,989 | \$ 147,268 | \$ 1,178,256 |
| Clerical, Technical, Office | \$ 4,630,397 | \$ 475,982 | \$ 5,106,379 | Clerical, Technical, Office | \$ 4,766,955 | \$ 452,268 | \$ 5,219,223 |
| Other Classified | \$ 501,500 | \$ 55,000 | \$ 556,500 | Other Classified | \$ 582,419 | \$ 3,200 | \$ 585,619 |
| Total Classified | \$ 9,923,689 | \$ 6,425,049 | \$ 16,348,738 | Total Classified | \$ 10,412,656 | \$ 6,574,099 | \$ 16,986,754 |
| Total Salaries | \$ 44,526,457 | \$ 17,571,509 | \$ 62,097,966 | Total Salaries | \$ 44,402,180 | \$ 17,415,497 | \$ 61,817,676 |
| Benefits | Unrestricted | Restricted | Total Fund | Benefits | Unrestricted | Restricted | Total Fund |
| STRS | \$ 5,374,537 | \$ 1,662,536 | \$ 7,037,073 | STRS | \$ 5,396,987 | \$ 6,563,063 | \$ 11,960,051 |
| PERS | \$ 1,814,480 | \$ 870,269 | \$ 2,684,749 | PERS | \$ 1,845,175 | \$ 877,096 | \$ 2,722,270 |
| OASDI/Medicare | \$ 1,164,613 | \$ 559,402 | \$ 1,724,015 | OASDI/Medicare | \$ 1,181,789 | \$ 591,782 | \$ 1,773,570 |
| Health & Welfare | \$ 3,153,936 | \$ 998,303 | \$ 4,152,239 | Health & Welfare | \$ 3,113,676 | \$ 985,107 | \$ 4,098,783 |
| Unemployment Ins. | \$ 20,718 | \$ 8,107 | \$ 28,825 | Unemployment Ins. | \$ 74,875 | \$ 32,644 | \$ 107,519 |
| Workers' Compensation | \$ 1,708,372 | \$ 663,494 | \$ 2,371,866 | Workers' Compensation | \$ 1,778,049 | \$ 697,461 | \$ 2,475,509 |
| OPEB, Allocated | \$ 553,295 | \$ - | \$ 553,295 | OPEB, Allocated | \$ 674,157 | \$ - | \$ 674,157 |
| Other Employee Benefits | \$ 614,888 | \$ - | \$ 614,888 | Other Employee Benefits | \$ 621,007 | \$ - | \$ 621,007 |
| Total Benefits | \$ 14,404,839 | \$ 4,762,111 | \$ 19,166,950 | Total Benefits | \$ 14,685,715 | \$ 9,747,152 | \$ 24,432,867 |

Financial Statement Analysis – Continued

| Change in Salaries and Benefits | | | |
|----------------------------------------|---------------------|-------------------|-------------------|
| Salaries | Unrestricted | Restricted | Total Fund |
| Certificated Teachers | \$ (533,719) | \$ (386,351) | \$ (920,070) |
| Certificated Pupil Support | \$ (17,965) | \$ 78,010 | \$ 60,045 |
| Certificated Admin. | \$ 11,757 | \$ (106,745) | \$ (94,988) |
| Other Certificated | \$ (73,316) | \$ 110,023 | \$ 36,707 |
| Total Certificated | \$ (613,243) | \$ (305,063) | \$ (918,306) |
| Classified Instructional | \$ 26,338 | \$ 447,129 | \$ 473,467 |
| Classified Support | \$ 221,336 | \$ (226,965) | \$ (5,629) |
| Classified Admin. | \$ 23,815 | \$ 4,400 | \$ 28,215 |
| Clerical, Technical, Office | \$ 136,558 | \$ (23,714) | \$ 112,844 |
| Other Classified | \$ 80,919 | \$ (51,800) | \$ 29,119 |
| Total Classified | \$ 488,967 | \$ 149,050 | \$ 638,017 |
| Total Salaries | \$ (124,277) | \$ (156,012) | \$ (280,289) |
| Benefits | Unrestricted | Restricted | Total Fund |
| STRS | \$ 22,450 | \$ 4,900,527 | \$ 4,922,977 |
| PERS | \$ 30,695 | \$ 6,827 | \$ 37,522 |
| OASDI/Medicare | \$ 17,176 | \$ 32,380 | \$ 49,556 |
| Health & Welfare | \$ (40,260) | \$ (13,196) | \$ (53,456) |
| Unemployment Ins. | \$ 54,157 | \$ 24,537 | \$ 78,694 |
| Workers' Compensation | \$ 69,677 | \$ 33,967 | \$ 103,644 |
| OPEB, Allocated | \$ 120,862 | \$ - | \$ 120,862 |
| Total Benefits | \$ 280,876 | \$ 4,985,041 | \$ 5,265,917 |

- a. Certificated Teacher Salaries decreased due to hourly, extra duty stipends, and vacant positions not utilized as of June 30, 2021
- b. All other Certificated Salaries increased by less than \$2,000 due to changes between Unrestricted and Restricted expenditure plans
- c. The majority of the increase to Classified Salaries were a result of the one-time salary settlement
- d. STRS increased as result of the GASB 68 required entry for STRS on Behalf
*This entry is an accounting entry only and does not affect the district's ending fund balance.
The offsetting revenue entry can be located in "Restricted - Other Stater Revenue".*
- e. Payroll benefits increased as a result of the one time salary settlement.



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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) | 55.48% |
| | 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 | \$66,738,073.71 |
| | Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132. | \$66,738,073.71 |
| ICR | Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval. | 6.70% |
| | | |

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 07, 2021

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

Rick Chau
Name
Business Services Consultant
Title
562-922-6505
Telephone
chau_rick@laoe.edu
E-mail Address

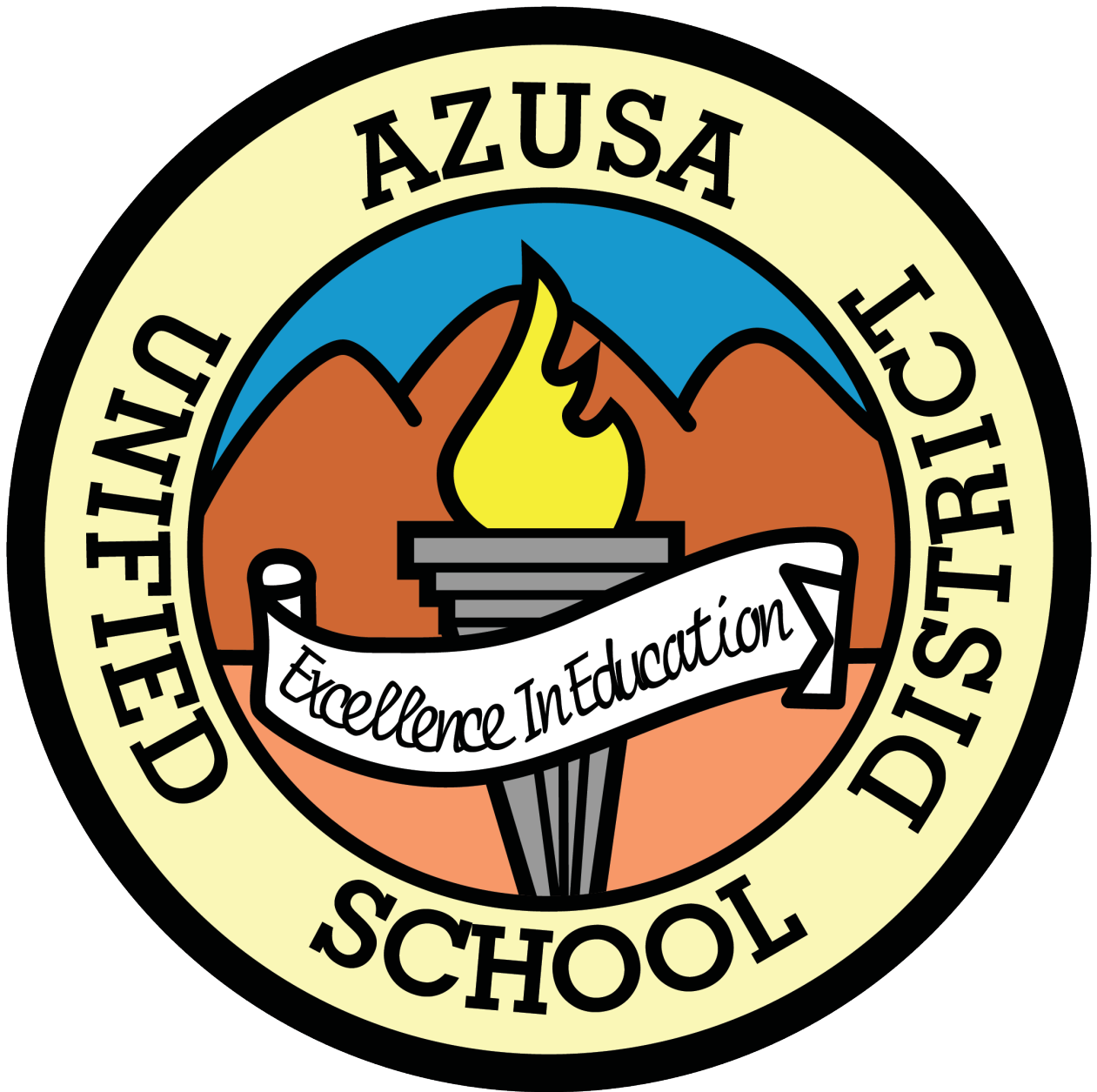
Latasha D. Jamal
Name
Asst. Supt. Business Services
Title
626-858-6162
Telephone
ljamal@azusa.org
E-mail Address

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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



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| 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 | 84,652,498.00 | 0.00 | 84,652,498.00 | 88,367,631.00 | 0.00 | 88,367,631.00 | 4.4% |
| 2) Federal Revenue | | 8100-8299 | 1,565.83 | 15,613,827.46 | 15,615,393.29 | 0.00 | 9,113,671.00 | 9,113,671.00 | -41.6% |
| 3) Other State Revenue | | 8300-8599 | 1,555,985.32 | 12,156,657.51 | 13,712,642.83 | 1,379,651.00 | 7,338,422.00 | 8,718,073.00 | -36.4% |
| 4) Other Local Revenue | | 8600-8799 | 965,280.71 | 6,676,326.04 | 7,641,606.75 | 453,480.00 | 7,386,990.00 | 7,840,470.00 | 2.6% |
| 5) TOTAL, REVENUES | | | 87,175,329.86 | 34,446,811.01 | 121,622,140.87 | 90,200,762.00 | 23,839,083.00 | 114,039,845.00 | -6.2% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 33,989,524.36 | 10,841,397.71 | 44,830,922.07 | 34,098,663.00 | 9,821,986.00 | 43,920,649.00 | -2.0% |
| 2) Classified Salaries | | 2000-2999 | 10,412,655.50 | 6,574,098.91 | 16,986,754.41 | 10,435,088.00 | 6,036,747.00 | 16,471,835.00 | -3.0% |
| 3) Employee Benefits | | 3000-3999 | 14,685,714.53 | 9,747,152.32 | 24,432,866.85 | 14,654,638.00 | 4,758,988.00 | 19,413,626.00 | -20.5% |
| 4) Books and Supplies | | 4000-4999 | 1,341,419.93 | 9,853,546.06 | 11,194,965.99 | 870,301.00 | 2,821,882.00 | 3,692,183.00 | -67.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,006,188.65 | 7,617,159.60 | 12,623,348.25 | 6,766,667.00 | 8,514,719.00 | 15,281,386.00 | 21.1% |
| 6) Capital Outlay | | 6000-6999 | 62,614.06 | 847,656.84 | 910,270.90 | 248,000.00 | 0.00 | 248,000.00 | -72.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 877,906.00 | 2,588,637.44 | 3,466,543.44 | 876,775.00 | 2,545,781.00 | 3,422,556.00 | -1.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (707,300.92) | 449,410.04 | (257,890.88) | (676,209.00) | 455,276.00 | (220,933.00) | -14.3% |
| 9) TOTAL, EXPENDITURES | | | 65,668,722.11 | 48,519,058.92 | 114,187,781.03 | 67,273,923.00 | 34,955,379.00 | 102,229,302.00 | -10.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 21,506,607.75 | (14,072,247.91) | 7,434,359.84 | 22,926,839.00 | (11,116,296.00) | 11,810,543.00 | 58.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 12,000.00 | 0.00 | 12,000.00 | New |
| b) Transfers Out | | 7600-7629 | 1,000,000.00 | 0.00 | 1,000,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (15,512,293.01) | 15,512,293.01 | 0.00 | (16,114,602.00) | 16,114,602.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (16,512,293.01) | 15,512,293.01 | (1,000,000.00) | (17,102,602.00) | 16,114,602.00 | (988,000.00) | -1.2% |

| 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) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 4,994,314.74 | 1,440,045.10 | 6,434,359.84 | 5,824,237.00 | 4,998,306.00 | 10,822,543.00 | 68.2% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,622,124.59 | 3,061,476.82 | 15,683,601.41 | 16,424,194.33 | 4,501,521.92 | 20,925,716.25 | 33.4% |
| b) Audit Adjustments | | 9793 | (1,192,245.00) | 0.00 | (1,192,245.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,429,879.59 | 3,061,476.82 | 14,491,356.41 | 16,424,194.33 | 4,501,521.92 | 20,925,716.25 | 44.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 11,429,879.59 | 3,061,476.82 | 14,491,356.41 | 16,424,194.33 | 4,501,521.92 | 20,925,716.25 | 44.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 16,424,194.33 | 4,501,521.92 | 20,925,716.25 | 22,248,431.33 | 9,499,827.92 | 31,748,259.25 | 51.7% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 955,355.12 | 0.00 | 955,355.12 | 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 | 4,501,521.92 | 4,501,521.92 | 0.00 | 9,693,732.92 | 9,693,732.92 | 115.3% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 11,988,205.21 | 0.00 | 11,988,205.21 | 19,144,924.33 | 0.00 | 19,144,924.33 | 59.7% |
| AEA Reserve | 0000 | 9780 | 1,022,014.00 | | 1,022,014.00 | | | | |
| Supp. & Conc. Unspent | 0000 | 9780 | 5,901,407.00 | | 5,901,407.00 | | | | |
| Future Rising Costs | 0000 | 9780 | 5,064,784.21 | | 5,064,784.21 | | | | |
| AEA Reserve | 0000 | 9780 | | | | 1,197,434.00 | | 1,197,434.00 | |
| Saturday School | 0000 | 9780 | | | | 212,000.00 | | 212,000.00 | |
| SpEd Contracts | 0000 | 9780 | | | | 1,500,000.00 | | 1,500,000.00 | |
| 2022-23 Elections | 0000 | 9780 | | | | 110,000.00 | | 110,000.00 | |
| Future Rising Costs | 0000 | 9780 | | | | 10,304,129.33 | | 10,304,129.33 | |
| Supp. & Conc. Unbudgeted | 0000 | 9780 | | | | 5,821,361.00 | | 5,821,361.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,455,634.00 | 0.00 | 3,455,634.00 | 3,103,507.00 | 0.00 | 3,103,507.00 | -10.2% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | (193,905.00) | (193,905.00) | New |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|---------------------------------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 11,483,771.63 | 9,996,981.34 | 21,480,752.97 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (120,523.00) | 0.00 | (120,523.00) | | | | |
| b) in Banks | | 9120 | 1,750.00 | 0.00 | 1,750.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 25,000.00 | 0.00 | 25,000.00 | | | | |
| 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 | 12,320,384.39 | 3,790,393.51 | 16,110,777.90 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 955,355.12 | 0.00 | 955,355.12 | | | | |
| 8) Other Current Assets | | 9340 | 327,900.75 | 0.00 | 327,900.75 | | | | |
| 9) TOTAL, ASSETS | | | 24,993,638.89 | 13,787,374.85 | 38,781,013.74 | | | | |
| 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 | 8,569,444.56 | 3,947,987.73 | 12,517,432.29 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 5,337,865.20 | 5,337,865.20 | | | | |
| 6) TOTAL, LIABILITIES | | | 8,569,444.56 | 9,285,852.93 | 17,855,297.49 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 16,424,194.33 | 4,501,521.92 | 20,925,716.25 | | | | |

| 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 | 44,892,797.69 | 0.00 | 44,892,797.69 | 63,381,946.00 | 0.00 | 63,381,946.00 | 41.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 20,158,186.00 | 0.00 | 20,158,186.00 | 7,339,838.00 | 0.00 | 7,339,838.00 | -63.6% |
| State Aid - Prior Years | | 8019 | (11,555.00) | 0.00 | (11,555.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 50,269.24 | 0.00 | 50,269.24 | 50,000.00 | 0.00 | 50,000.00 | -0.5% |
| 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 | 10,417,405.76 | 0.00 | 10,417,405.76 | 10,400,000.00 | 0.00 | 10,400,000.00 | -0.2% |
| Unsecured Roll Taxes | | 8042 | 83,711.20 | 0.00 | 83,711.20 | 83,000.00 | 0.00 | 83,000.00 | -0.8% |
| Prior Years' Taxes | | 8043 | 183,968.26 | 0.00 | 183,968.26 | 240,000.00 | 0.00 | 240,000.00 | 30.5% |
| Supplemental Taxes | | 8044 | 378,654.21 | 0.00 | 378,654.21 | 300,000.00 | 0.00 | 300,000.00 | -20.8% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 5,377,272.13 | 0.00 | 5,377,272.13 | 4,500,000.00 | 0.00 | 4,500,000.00 | -16.3% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 3,109,752.43 | 0.00 | 3,109,752.43 | 2,038,847.00 | 0.00 | 2,038,847.00 | -34.4% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 12,036.08 | 0.00 | 12,036.08 | 34,000.00 | 0.00 | 34,000.00 | 182.5% |
| 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 | | | 84,652,498.00 | 0.00 | 84,652,498.00 | 88,367,631.00 | 0.00 | 88,367,631.00 | 4.4% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 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 | | | 84,652,498.00 | 0.00 | 84,652,498.00 | 88,367,631.00 | 0.00 | 88,367,631.00 | 4.4% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 1,610,964.00 | 1,610,964.00 | 0.00 | 1,786,853.00 | 1,786,853.00 | 10.9% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 265,938.86 | 265,938.86 | 0.00 | 182,211.00 | 182,211.00 | -31.5% |
| 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 | 1,565.83 | 0.00 | 1,565.83 | 0.00 | 0.00 | 0.00 | -100.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 16,108.14 | 16,108.14 | 0.00 | 20,000.00 | 20,000.00 | 24.2% |
| 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 | | 2,923,676.11 | 2,923,676.11 | | 2,921,631.00 | 2,921,631.00 | -0.1% |
| 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 | | 70,420.59 | 70,420.59 | | 328,000.00 | 328,000.00 | 365.8% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 20,000.00 | 20,000.00 | New |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------|----------------------|---------------------------|---------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 35,477.03 | 35,477.03 | | 214,157.00 | 214,157.00 | 503.6% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | | 1,088,867.46 | 1,088,867.46 | | 1,561,896.00 | 1,561,896.00 | 43.4% |
| Career and Technical Education | 3500-3599 | 8290 | | 91,998.00 | 91,998.00 | | 91,998.00 | 91,998.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 9,510,377.27 | 9,510,377.27 | 0.00 | 1,986,925.00 | 1,986,925.00 | -79.1% |
| TOTAL, FEDERAL REVENUE | | | 1,565.83 | 15,613,827.46 | 15,615,393.29 | 0.00 | 9,113,671.00 | 9,113,671.00 | -41.6% |
| 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 | 302,775.00 | 0.00 | 302,775.00 | 302,775.00 | 0.00 | 302,775.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,220,343.32 | 533,914.30 | 1,754,257.62 | 1,043,976.00 | 324,723.00 | 1,368,699.00 | -22.0% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 1,658,810.70 | 1,658,810.70 | | 1,658,811.00 | 1,658,811.00 | 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 | | 392,895.47 | 392,895.47 | | 661,857.00 | 661,857.00 | 68.5% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 164,904.00 | 164,904.00 | | 75,000.00 | 75,000.00 | -54.5% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 32,867.00 | 9,406,133.04 | 9,439,000.04 | 32,900.00 | 4,618,031.00 | 4,650,931.00 | -50.7% |
| TOTAL, OTHER STATE REVENUE | | | 1,555,985.32 | 12,156,657.51 | 13,712,642.83 | 1,379,651.00 | 7,338,422.00 | 8,718,073.00 | -36.4% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|----------------------------------------------------------|----------------|--------------|---------------------------|----------------------|---------------------------|----------------------|----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from | | | | | | | | | |
| Delinquent Non-LCFF | | | | | | | | | |
| Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 66,520.38 | 0.00 | 66,520.38 | 107,000.00 | 0.00 | 107,000.00 | 60.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (120,523.00) | 0.00 | (120,523.00) | 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 | 481,825.00 | 620,484.27 | 1,102,309.27 | 0.00 | 550,000.00 | 550,000.00 | -50.1% |
| 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 | 70,067.00 | 70,067.00 | 79,000.00 | 15,000.00 | 94,000.00 | 34.2% |
| 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 | 537,458.33 | 259,208.62 | 796,666.95 | 267,480.00 | 250,000.00 | 517,480.00 | -35.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 5,726,566.15 | 5,726,566.15 | | 6,571,990.00 | 6,571,990.00 | 14.8% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 965,280.71 | 6,676,326.04 | 7,641,606.75 | 453,480.00 | 7,386,990.00 | 7,840,470.00 | 2.6% |
| TOTAL, REVENUES | | | 87,175,329.86 | 34,446,811.01 | 121,622,140.87 | 90,200,762.00 | 23,839,083.00 | 114,039,845.00 | -6.2% |

| 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) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 27,694,873.53 | 7,629,183.16 | 35,324,056.69 | 27,727,248.00 | 6,930,114.00 | 34,657,362.00 | -1.9% |
| Certificated Pupil Support Salaries | | 1200 | 1,481,763.77 | 1,747,863.08 | 3,229,626.85 | 1,487,341.00 | 1,667,660.00 | 3,155,001.00 | -2.3% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 3,982,493.11 | 587,218.19 | 4,569,711.30 | 3,980,364.00 | 458,504.00 | 4,438,868.00 | -2.9% |
| Other Certificated Salaries | | 1900 | 830,393.95 | 877,133.28 | 1,707,527.23 | 903,710.00 | 765,708.00 | 1,669,418.00 | -2.2% |
| TOTAL, CERTIFICATED SALARIES | | | 33,989,524.36 | 10,841,397.71 | 44,830,922.07 | 34,098,663.00 | 9,821,986.00 | 43,920,649.00 | -2.0% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 396,050.05 | 3,469,339.90 | 3,865,389.95 | 369,294.00 | 2,986,858.00 | 3,356,152.00 | -13.2% |
| Classified Support Salaries | | 2200 | 3,636,242.16 | 2,502,023.47 | 6,138,265.63 | 3,562,059.00 | 2,444,092.00 | 6,006,151.00 | -2.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,030,988.65 | 147,267.68 | 1,178,256.33 | 1,025,394.00 | 142,868.00 | 1,168,262.00 | -0.8% |
| Clerical, Technical and Office Salaries | | 2400 | 4,766,955.28 | 452,267.86 | 5,219,223.14 | 4,776,054.00 | 407,929.00 | 5,183,983.00 | -0.7% |
| Other Classified Salaries | | 2900 | 582,419.36 | 3,200.00 | 585,619.36 | 702,287.00 | 55,000.00 | 757,287.00 | 29.3% |
| TOTAL, CLASSIFIED SALARIES | | | 10,412,655.50 | 6,574,098.91 | 16,986,754.41 | 10,435,088.00 | 6,036,747.00 | 16,471,835.00 | -3.0% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 5,396,987.45 | 6,563,063.21 | 11,960,050.66 | 5,374,747.00 | 1,521,550.00 | 6,896,297.00 | -42.3% |
| PERS | | 3201-3202 | 1,845,174.67 | 877,095.77 | 2,722,270.44 | 1,942,124.00 | 923,659.00 | 2,865,783.00 | 5.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,181,788.65 | 591,781.74 | 1,773,570.39 | 1,189,251.00 | 551,477.00 | 1,740,728.00 | -1.9% |
| Health and Welfare Benefits | | 3401-3402 | 3,113,675.74 | 985,106.93 | 4,098,782.67 | 3,243,850.00 | 1,002,055.00 | 4,245,905.00 | 3.6% |
| Unemployment Insurance | | 3501-3502 | 74,874.83 | 32,644.08 | 107,518.91 | 20,920.00 | 142,937.00 | 163,857.00 | 52.4% |
| Workers' Compensation | | 3601-3602 | 1,778,048.76 | 697,460.59 | 2,475,509.35 | 1,729,397.00 | 617,310.00 | 2,346,707.00 | -5.2% |
| OPEB, Allocated | | 3701-3702 | 674,157.31 | 0.00 | 674,157.31 | 553,295.00 | 0.00 | 553,295.00 | -17.9% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 621,007.12 | 0.00 | 621,007.12 | 601,054.00 | 0.00 | 601,054.00 | -3.2% |
| TOTAL, EMPLOYEE BENEFITS | | | 14,685,714.53 | 9,747,152.32 | 24,432,866.85 | 14,654,638.00 | 4,758,988.00 | 19,413,626.00 | -20.5% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 228,918.59 | 506,591.28 | 735,509.87 | 138,678.00 | 325,000.00 | 463,678.00 | -37.0% |
| Books and Other Reference Materials | | 4200 | 54,237.79 | 1,996.75 | 56,234.54 | 55,850.00 | 13,000.00 | 68,850.00 | 22.4% |
| Materials and Supplies | | 4300 | 898,675.24 | 3,632,874.30 | 4,531,549.54 | 171,369.00 | 2,088,582.00 | 2,259,951.00 | -50.1% |
| Noncapitalized Equipment | | 4400 | 159,588.31 | 5,712,083.73 | 5,871,672.04 | 504,404.00 | 395,300.00 | 899,704.00 | -84.7% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,341,419.93 | 9,853,546.06 | 11,194,965.99 | 870,301.00 | 2,821,882.00 | 3,692,183.00 | -67.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 3,936,307.55 | 3,936,307.55 | 0.00 | 3,652,755.00 | 3,652,755.00 | -7.2% |
| Travel and Conferences | | 5200 | 92,987.55 | 67,248.51 | 160,236.06 | 259,426.00 | 178,109.00 | 437,535.00 | 173.1% |
| Dues and Memberships | | 5300 | 13,877.23 | 1,350.00 | 15,227.23 | 23,220.00 | 350.00 | 23,570.00 | 54.8% |
| Insurance | | 5400 - 5450 | 841,023.13 | 0.00 | 841,023.13 | 976,804.00 | 0.00 | 976,804.00 | 16.1% |
| Operations and Housekeeping Services | | 5500 | 1,646,814.01 | 31,820.00 | 1,678,634.01 | 2,237,366.00 | 70,000.00 | 2,307,366.00 | 37.5% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 196,329.22 | 186,034.33 | 382,363.55 | 232,276.00 | 275,550.00 | 507,826.00 | 32.8% |
| Transfers of Direct Costs | | 5710 | (7,236.64) | 7,236.64 | 0.00 | (12,900.00) | 12,900.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (8,763.46) | 0.00 | (8,763.46) | (82,133.00) | 0.00 | (82,133.00) | 837.2% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,747,131.99 | 3,367,151.85 | 5,114,283.84 | 2,416,908.00 | 4,324,555.00 | 6,741,463.00 | 31.8% |
| Communications | | 5900 | 484,025.62 | 20,010.72 | 504,036.34 | 715,700.00 | 500.00 | 716,200.00 | 42.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 5,006,188.65 | 7,617,159.60 | 12,623,348.25 | 6,766,667.00 | 8,514,719.00 | 15,281,386.00 | 21.1% |

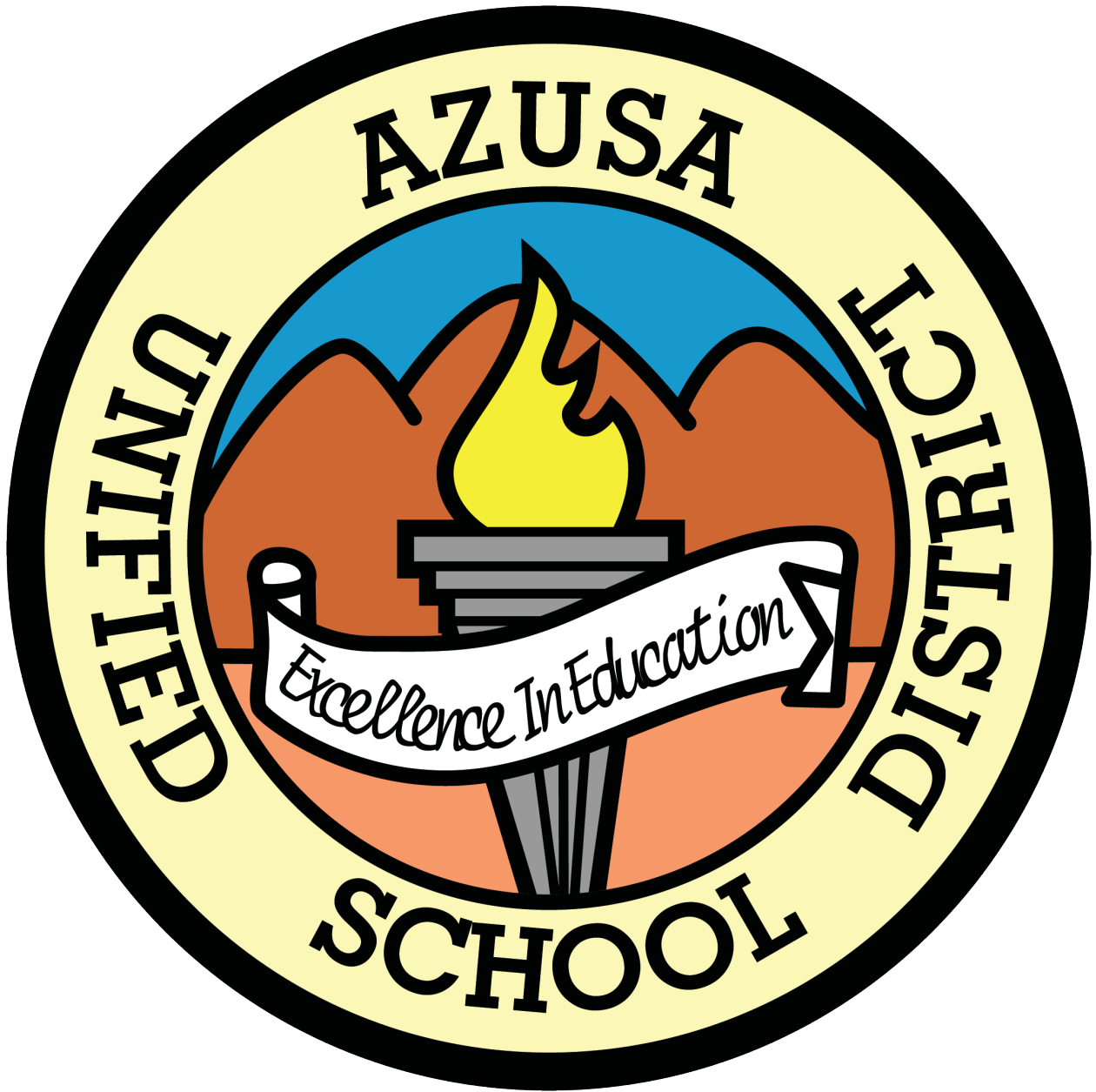
| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|-----------------------------------------------------------------------------------------|----------------|--------------|---------------------------|----------------------|---------------------------|----------------------|----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 62,614.06 | 847,656.84 | 910,270.90 | 248,000.00 | 0.00 | 248,000.00 | -72.8% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 62,614.06 | 847,656.84 | 910,270.90 | 248,000.00 | 0.00 | 248,000.00 | -72.8% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 691,775.00 | 0.00 | 691,775.00 | 691,775.00 | 0.00 | 691,775.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 2,588,637.44 | 2,588,637.44 | 0.00 | 2,545,781.00 | 2,545,781.00 | -1.7% |
| Payments to County Offices | | 7142 | 186,131.00 | 0.00 | 186,131.00 | 185,000.00 | 0.00 | 185,000.00 | -0.6% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments All Other | | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 877,906.00 | 2,588,637.44 | 3,466,543.44 | 876,775.00 | 2,545,781.00 | 3,422,556.00 | -1.3% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (449,410.04) | 449,410.04 | 0.00 | (455,276.00) | 455,276.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (257,890.88) | 0.00 | (257,890.88) | (220,933.00) | 0.00 | (220,933.00) | -14.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (707,300.92) | 449,410.04 | (257,890.88) | (676,209.00) | 455,276.00 | (220,933.00) | -14.3% |
| TOTAL, EXPENDITURES | | | 65,668,722.11 | 48,519,058.92 | 114,187,781.03 | 67,273,923.00 | 34,955,379.00 | 102,229,302.00 | -10.5% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|---------------------------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| 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 | 12,000.00 | 0.00 | 12,000.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 12,000.00 | 0.00 | 12,000.00 | New |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 1,000,000.00 | 0.00 | 1,000,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,000,000.00 | 0.00 | 1,000,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (16,822,827.48) | 16,822,827.48 | 0.00 | (16,114,602.00) | 16,114,602.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 1,310,534.47 | (1,310,534.47) | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (15,512,293.01) | 15,512,293.01 | 0.00 | (16,114,602.00) | 16,114,602.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | | |
| (a - b + c - d + e) | | | (16,512,293.01) | 15,512,293.01 | (1,000,000.00) | (17,102,602.00) | 16,114,602.00 | (988,000.00) | -1.2% |

| 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 | 84,652,498.00 | 0.00 | 84,652,498.00 | 88,367,631.00 | 0.00 | 88,367,631.00 | 4.4% |
| 2) Federal Revenue | | 8100-8299 | 1,565.83 | 15,613,827.46 | 15,615,393.29 | 0.00 | 9,113,671.00 | 9,113,671.00 | -41.6% |
| 3) Other State Revenue | | 8300-8599 | 1,555,985.32 | 12,156,657.51 | 13,712,642.83 | 1,379,651.00 | 7,338,422.00 | 8,718,073.00 | -36.4% |
| 4) Other Local Revenue | | 8600-8799 | 965,280.71 | 6,676,326.04 | 7,641,606.75 | 453,480.00 | 7,386,990.00 | 7,840,470.00 | 2.6% |
| 5) TOTAL REVENUES | | | 87,175,329.86 | 34,446,811.01 | 121,622,140.87 | 90,200,762.00 | 23,839,083.00 | 114,039,845.00 | -6.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 38,183,887.47 | 33,524,549.03 | 71,708,436.50 | 37,332,455.00 | 21,994,178.00 | 59,326,633.00 | -17.3% |
| 2) Instruction - Related Services | 2000-2999 | | 10,239,938.08 | 2,488,426.91 | 12,728,364.99 | 11,062,885.00 | 2,391,742.00 | 13,454,627.00 | 5.7% |
| 3) Pupil Services | 3000-3999 | | 3,619,385.44 | 3,787,631.66 | 7,407,017.10 | 3,842,615.00 | 3,949,645.00 | 7,792,260.00 | 5.2% |
| 4) Ancillary Services | 4000-4999 | | 234,590.36 | 0.00 | 234,590.36 | 339,640.00 | 0.00 | 339,640.00 | 44.8% |
| 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 | | 6,390,364.37 | 555,588.28 | 6,945,952.65 | 6,933,143.00 | 455,276.00 | 7,388,419.00 | 6.4% |
| 8) Plant Services | 8000-8999 | | 6,122,650.39 | 5,574,225.60 | 11,696,875.99 | 6,886,410.00 | 3,618,757.00 | 10,505,167.00 | -10.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 877,906.00 | 2,588,637.44 | 3,466,543.44 | 876,775.00 | 2,545,781.00 | 3,422,556.00 | -1.3% |
| 10) TOTAL EXPENDITURES | | | 65,668,722.11 | 48,519,058.92 | 114,187,781.03 | 67,273,923.00 | 34,955,379.00 | 102,229,302.00 | -10.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 21,506,607.75 | (14,072,247.91) | 7,434,359.84 | 22,926,839.00 | (11,116,296.00) | 11,810,543.00 | 58.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 12,000.00 | 0.00 | 12,000.00 | New |
| b) Transfers Out | | 7600-7629 | 1,000,000.00 | 0.00 | 1,000,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (15,512,293.01) | 15,512,293.01 | 0.00 | (16,114,602.00) | 16,114,602.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (16,512,293.01) | 15,512,293.01 | (1,000,000.00) | (17,102,602.00) | 16,114,602.00 | (988,000.00) | -1.2% |

| 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) | | | 4,994,314.74 | 1,440,045.10 | 6,434,359.84 | 5,824,237.00 | 4,998,306.00 | 10,822,543.00 | 68.2% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,622,124.59 | 3,061,476.82 | 15,683,601.41 | 16,424,194.33 | 4,501,521.92 | 20,925,716.25 | 33.4% |
| b) Audit Adjustments | | 9793 | (1,192,245.00) | 0.00 | (1,192,245.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,429,879.59 | 3,061,476.82 | 14,491,356.41 | 16,424,194.33 | 4,501,521.92 | 20,925,716.25 | 44.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 11,429,879.59 | 3,061,476.82 | 14,491,356.41 | 16,424,194.33 | 4,501,521.92 | 20,925,716.25 | 44.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 16,424,194.33 | 4,501,521.92 | 20,925,716.25 | 22,248,431.33 | 9,499,827.92 | 31,748,259.25 | 51.7% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 955,355.12 | 0.00 | 955,355.12 | 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 | 4,501,521.92 | 4,501,521.92 | 0.00 | 9,693,732.92 | 9,693,732.92 | 115.3% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 11,988,205.21 | 0.00 | 11,988,205.21 | 19,144,924.33 | 0.00 | 19,144,924.33 | 59.7% |
| AEA Reserve | 0000 | 9780 | 1,022,014.00 | | 1,022,014.00 | | | | |
| Supp. & Conc. Unspent | 0000 | 9780 | 5,901,407.00 | | 5,901,407.00 | | | | |
| Future Rising Costs | 0000 | 9780 | 5,064,784.21 | | 5,064,784.21 | | | | |
| AEA Reserve | 0000 | 9780 | | | | 1,197,434.00 | | 1,197,434.00 | |
| Saturday School | 0000 | 9780 | | | | 212,000.00 | | 212,000.00 | |
| SpEd Contracts | 0000 | 9780 | | | | 1,500,000.00 | | 1,500,000.00 | |
| 2022-23 Elections | 0000 | 9780 | | | | 110,000.00 | | 110,000.00 | |
| Future Rising Costs | 0000 | 9780 | | | | 10,304,129.33 | | 10,304,129.33 | |
| Supp. & Conc. Unbudgeted | 0000 | 9780 | | | | 5,821,361.00 | | 5,821,361.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,455,634.00 | 0.00 | 3,455,634.00 | 3,103,507.00 | 0.00 | 3,103,507.00 | -10.2% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | (193,905.00) | (193,905.00) | New |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|---------------------------|-------------------------------------------------------------------|--------------------------------------|---------------------------|
| 3210 | Elementary and Secondary School Emergency Relief (ESSER) Fund | 0.00 | 1,448,080.00 |
| 3215 | Governor's Emergency Education Relief Fund: Learning Loss Mitigat | 0.00 | 428,845.00 |
| 5640 | Medi-Cal Billing Option | 417,174.39 | 377,174.39 |
| 6300 | Lottery: Instructional Materials | 565,207.52 | 565,207.52 |
| 6546 | Mental Health-Related Services | 93.88 | 93.88 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 2,793,065.98 | 5,351,470.98 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta | 291,051.00 | 873,152.00 |
| 9010 | Other Restricted Local | 434,929.15 | 649,709.15 |
| Total, Restricted Balance | | <u>4,501,521.92</u> | <u>9,693,732.92</u> |



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Other Funds

| | FUND 08 | FUND 11 | FUND 12 | FUND 13 | FUND 14 | FUND 17 | FUND 21 |
|----------------------------------------------------|---------------------------------------------|----------------------------|------------------------------|------------------|---------------------------------|------------------------|----------------------|
| | STUDENT ACTIVITY SPECIAL REVENUE | ADULT EDUCATION | CHILD DEVELOPMENT | CAFETERIA | DEFERRED MAINTENANCE | SPECIAL RESERVE | BUILDING FUND |
| Revenues | \$ 68,315 | \$ 1,725,745 | \$ 1,329,147 | \$ 7,364,638 | \$ 718 | \$ (593) | \$ 16,088 |
| Expenditures | \$ 195,952 | \$ 1,808,223 | \$ 1,194,654 | \$ 4,574,381 | \$ 1,078,732 | \$ - | \$ 7,688,148 |
| Net Inc/(Dec) in Fund Balance | \$ (127,637) | \$ (82,478) | \$ 134,493 | \$ 2,790,257 | \$ (1,078,014) | \$ (593) | \$ (7,672,060) |
| <i>Transfers In</i> | \$ - | \$ - | \$ - | \$ - | \$ 1,000,000 | \$ - | \$ - |
| <i>Transfers Out</i> | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>Other Sources</i> | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>Contributions</i> | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Beginning Fund Balance | \$ - | \$ 1,012,946 | \$ 16,434 | \$ 66,552 | \$ 2,634,397 | \$ 3,661,907 | \$ 29,798,526 |
| <i>Audit Adjustment/Other Restatements</i> | \$ 434,050 | | | \$ (114,309) | | \$ - | |
| Ending Fund Balance | \$ 397,314 | \$ 930,468 | \$ 150,926 | \$ 2,742,501 | \$ 2,556,384 | \$ 3,661,314 | \$ 22,126,467 |
| Components of Ending Fund Balance: | | | | | | | |
| Nonspendable | \$ - | \$ - | \$ - | \$ 48,922 | \$ - | \$ - | \$ - |
| Restricted | \$ 397,314 | \$ 537,362 | \$ 141,158 | \$ 2,706,605 | \$ 33,141 | \$ - | \$ 2,547,609 |
| Assigned | | \$ 393,106 | \$ 9,768 | \$ - | \$ 2,523,243 | \$ 3,661,314 | \$ 19,578,857 |
| Unassigned - Economic | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Unassigned (Available) Balance | \$ - | \$ - | \$ - | \$ (13,026) | \$ 0 | \$ - | \$ - |

| | FUND 25 | FUND 30 | FUND 35 | FUND 40 | FUND 51 | FUND 53 | FUND 67 |
|----------------------------------------------------|---------------------------|----------------------------------|-----------------------------------|-----------------------------------------------|-------------------------------------------|---------------------|-----------------------|
| | CAPITAL FACILITIES | STATE SCHOOL BUILDING | COUNTY SCHOOL FACILITY | SPECIAL RESERVE CAPITAL FACILITIES | BOND INTEREST & REDEMPTION | TAX OVERRIDE | SELF-INSURANCE |
| Revenues | \$ 225,941 | \$ (0) | \$ 12,090,426 | \$ 5,757,550 | \$ 8,851,326 | \$ 200 | \$ 4,490,875 |
| Expenditures | \$ 7,187 | \$ - | \$ - | \$ - | \$ 10,572,481 | \$ - | \$ 2,519,265 |
| Net Inc/(Dec) in Fund Balance | \$ 218,754 | \$ (0) | \$ 12,090,426 | \$ 5,757,550 | \$ (1,721,155) | \$ 200 | \$ 1,971,610 |
| <i>Transfers In</i> | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>Transfers Out</i> | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>Other Sources</i> | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>Contributions</i> | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Beginning Fund Balance | \$ 1,158,147 | \$ 179 | | \$ 4,361,063 | \$ 10,313,963 | \$ 12,072 | \$ 4,548,267 |
| <i>Audit Adjustment/Other Restatements</i> | | | | | | \$ - | |
| Ending Fund Balance | \$ 1,376,901 | \$ 179 | \$ 12,090,426 | \$ 10,118,613 | \$ 8,592,808 | \$ 12,272 | \$ 6,519,877 |
| Components of Ending Fund Balance: | | | | | | | |
| Nonspendable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Restricted | \$ 1,384,654 | \$ - | \$ 12,123,058 | \$ 1,592,787 | \$ - | \$ - | \$ - |
| Assigned | \$ - | \$ 179 | \$ - | \$ 8,525,825 | \$ 8,592,808 | \$ 12,272 | \$ 6,519,877 |
| Unassigned - Economic Uncertainties | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Unassigned (Available) Balance | \$ (7,753) | \$ - | \$ (32,632) | \$ - | \$ - | \$ - | \$ - |

| 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 | 68,314.88 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 68,314.88 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 105,051.94 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 105,051.94 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (36,737.06) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (36,737.06) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 397,313.69 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 397,313.69 | New |
| d) Other Restatements | | 9795 | 434,050.75 | 0.00 | -100.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 434,050.75 | 397,313.69 | -8.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 397,313.69 | 397,313.69 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 397,313.69 | 397,313.69 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 418,590.17 | | |
| 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 | | | 418,590.17 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 21,276.48 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenues | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 21,276.48 | | |
| 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) | | | 397,313.69 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| REVENUES | | | | | |
| Sale of Equipment and Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 68,314.88 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 68,314.88 | 0.00 | -100.0% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|-------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| BOOKS AND SUPPLIES | | | | | |
| Materials and Supplies | | 4300 | 105,051.94 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 105,051.94 | 0.00 | -100.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 105,051.94 | 0.00 | -100.0% |

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

Unaudited Actuals
Student Activity Special Revenue 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 | 68,314.88 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 68,314.88 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 105,051.94 | 0.00 | -100.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 105,051.94 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (36,737.06) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

Unaudited Actuals
Student Activity Special Revenue Fund
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) | | | (36,737.06) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 397,313.69 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 397,313.69 | New |
| d) Other Restatements | | 9795 | 434,050.75 | 0.00 | -100.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 434,050.75 | 397,313.69 | -8.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 397,313.69 | 397,313.69 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 397,313.69 | 397,313.69 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 8210 | Student Activity Funds | 397,313.69 | 397,313.69 |
| Total, Restricted Balance | | <u>397,313.69</u> | <u>397,313.69</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 | 157,225.00 | 157,225.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,503,277.75 | 1,410,747.00 | -6.2% |
| 4) Other Local Revenue | | 8600-8799 | 65,241.99 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,725,744.74 | 1,567,972.00 | -9.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 865,087.37 | 942,644.00 | 9.0% |
| 2) Classified Salaries | | 2000-2999 | 232,759.98 | 219,128.00 | -5.9% |
| 3) Employee Benefits | | 3000-3999 | 415,082.87 | 341,286.00 | -17.8% |
| 4) Books and Supplies | | 4000-4999 | 171,634.54 | 232,482.00 | 35.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 37,927.89 | 124,300.00 | 227.7% |
| 6) Capital Outlay | | 6000-6999 | 13,350.11 | 14,000.00 | 4.9% |
| 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 | 72,380.36 | 0.00 | -100.0% |
| 9) TOTAL, EXPENDITURES | | | 1,808,223.12 | 1,873,840.00 | 3.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (82,478.38) | (305,868.00) | 270.8% |
| 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) | | | (82,478.38) | (305,868.00) | 270.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,012,946.18 | 930,467.80 | -8.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,012,946.18 | 930,467.80 | -8.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,012,946.18 | 930,467.80 | -8.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 930,467.80 | 624,599.80 | -32.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 537,362.00 | 231,494.00 | -56.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 393,105.80 | 393,105.80 | 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 | 945,671.53 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (5,305.77) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 165,896.52 | | |
| 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 | | | 1,106,262.28 | | |
| 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 | 175,794.48 | | |
| 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 | | | 175,794.48 | | |
| 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) | | | 930,467.80 | | |

| 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 | 157,225.00 | 157,225.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 157,225.00 | 157,225.00 | 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 | 1,349,470.75 | 1,410,747.00 | 4.5% |
| All Other State Revenue | All Other | 8590 | 153,807.00 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,503,277.75 | 1,410,747.00 | -6.2% |

| 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 | 4,156.76 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (5,305.77) | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 38,934.00 | 0.00 | -100.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 20,091.00 | 0.00 | -100.0% |
| Tuition | | 8710 | 7,366.00 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 65,241.99 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 1,725,744.74 | 1,567,972.00 | -9.1% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 490,215.52 | 529,132.00 | 7.9% |
| Certificated Pupil Support Salaries | | 1200 | 100,578.41 | 97,656.00 | -2.9% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 274,293.44 | 315,856.00 | 15.2% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 865,087.37 | 942,644.00 | 9.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 25,656.85 | 18,530.00 | -27.8% |
| Classified Support Salaries | | 2200 | 14,548.72 | 20,250.00 | 39.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 192,554.41 | 180,348.00 | -6.3% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 232,759.98 | 219,128.00 | -5.9% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 251,287.34 | 159,920.00 | -36.4% |
| PERS | | 3201-3202 | 42,831.62 | 44,946.00 | 4.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 28,080.37 | 30,206.00 | 7.6% |
| Health and Welfare Benefits | | 3401-3402 | 46,904.49 | 48,478.00 | 3.4% |
| Unemployment Insurance | | 3501-3502 | 1,049.79 | 8,498.00 | 709.5% |
| Workers' Compensation | | 3601-3602 | 44,929.26 | 49,238.00 | 9.6% |
| 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 | | | 415,082.87 | 341,286.00 | -17.8% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 3,828.98 | 13,000.00 | 239.5% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 133,630.04 | 145,482.00 | 8.9% |
| Noncapitalized Equipment | | 4400 | 34,175.52 | 74,000.00 | 116.5% |
| TOTAL, BOOKS AND SUPPLIES | | | 171,634.54 | 232,482.00 | 35.5% |

| 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 | 2,411.40 | 9,000.00 | 273.2% |
| Dues and Memberships | | 5300 | 0.00 | 100.00 | New |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 500.00 | New |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 556.90 | 57,500.00 | 10225.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 28,649.59 | 47,200.00 | 64.7% |
| Communications | | 5900 | 6,310.00 | 10,000.00 | 58.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 37,927.89 | 124,300.00 | 227.7% |
| 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 | 13,350.11 | 14,000.00 | 4.9% |
| 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 | | | 13,350.11 | 14,000.00 | 4.9% |
| 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 | 72,380.36 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 72,380.36 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 1,808,223.12 | 1,873,840.00 | 3.6% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|-------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| 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 | 157,225.00 | 157,225.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,503,277.75 | 1,410,747.00 | -6.2% |
| 4) Other Local Revenue | | 8600-8799 | 65,241.99 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,725,744.74 | 1,567,972.00 | -9.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 769,287.35 | 861,796.00 | 12.0% |
| 2) Instruction - Related Services | 2000-2999 | | 795,044.21 | 788,696.00 | -0.8% |
| 3) Pupil Services | 3000-3999 | | 134,702.64 | 118,635.00 | -11.9% |
| 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 | | 72,380.36 | 0.00 | -100.0% |
| 8) Plant Services | 8000-8999 | | 36,808.56 | 104,713.00 | 184.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,808,223.12 | 1,873,840.00 | 3.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (82,478.38) | (305,868.00) | 270.8% |
| 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) | | | (82,478.38) | (305,868.00) | 270.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,012,946.18 | 930,467.80 | -8.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,012,946.18 | 930,467.80 | -8.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,012,946.18 | 930,467.80 | -8.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 930,467.80 | 624,599.80 | -32.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 537,362.00 | 231,494.00 | -56.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 393,105.80 | 393,105.80 | 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 |
|----------------------------------|--------------------------------------|--------------------------------------|---------------------------|
| 6371 | CalWORKs for ROCP or Adult Education | 75,618.00 | 75,618.00 |
| 6391 | Adult Education Program | 461,744.00 | 155,876.00 |
| Total, Restricted Balance | | 537,362.00 | 231,494.00 |

| 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 | 88,751.25 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 1,172,759.90 | 1,179,374.00 | 0.6% |
| 4) Other Local Revenue | | 8600-8799 | 67,635.78 | 550.00 | -99.2% |
| 5) TOTAL, REVENUES | | | 1,329,146.93 | 1,179,924.00 | -11.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 402,302.13 | 432,940.00 | 7.6% |
| 2) Classified Salaries | | 2000-2999 | 271,794.36 | 276,957.00 | 1.9% |
| 3) Employee Benefits | | 3000-3999 | 217,555.58 | 204,116.00 | -6.2% |
| 4) Books and Supplies | | 4000-4999 | 223,023.31 | 180,692.00 | -19.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 15,059.31 | 13,839.00 | -8.1% |
| 6) Capital Outlay | | 6000-6999 | 8,684.39 | 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 | 56,235.35 | 70,830.00 | 26.0% |
| 9) TOTAL, EXPENDITURES | | | 1,194,654.43 | 1,179,374.00 | -1.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 134,492.50 | 550.00 | -99.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 134,492.50 | 550.00 | -99.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,433.65 | 150,926.15 | 818.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,433.65 | 150,926.15 | 818.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,433.65 | 150,926.15 | 818.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 150,926.15 | 151,476.15 | 0.4% |
| 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 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 141,157.87 | 141,157.87 | 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 | 9,768.28 | 10,318.28 | 5.6% |
| 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 | 157,493.06 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (883.63) | | |
| 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 | 113,280.60 | | |
| 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 | | | 269,890.03 | | |
| 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 | 118,963.88 | | |
| 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 | | | 118,963.88 | | |
| 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) | | | 150,926.15 | | |

| 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 | 88,751.25 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 88,751.25 | 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 | 1,134,934.90 | 1,179,374.00 | 3.9% |
| All Other State Revenue | All Other | 8590 | 37,825.00 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,172,759.90 | 1,179,374.00 | 0.6% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,747.26 | 550.00 | -68.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (883.63) | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 66,772.15 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 67,635.78 | 550.00 | -99.2% |
| TOTAL, REVENUES | | | 1,329,146.93 | 1,179,924.00 | -11.2% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 243,568.22 | 292,200.00 | 20.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 158,733.91 | 140,740.00 | -11.3% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 402,302.13 | 432,940.00 | 7.6% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 202,132.11 | 209,257.00 | 3.5% |
| Classified Support Salaries | | 2200 | 12,998.05 | 18,768.00 | 44.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 56,664.20 | 48,932.00 | -13.6% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 271,794.36 | 276,957.00 | 1.9% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 93,668.06 | 54,512.00 | -41.8% |
| PERS | | 3201-3202 | 25,016.24 | 39,415.00 | 57.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 22,869.43 | 28,051.00 | 22.7% |
| Health and Welfare Benefits | | 3401-3402 | 48,252.58 | 53,654.00 | 11.2% |
| Unemployment Insurance | | 3501-3502 | 731.75 | 352.00 | -51.9% |
| Workers' Compensation | | 3601-3602 | 27,017.52 | 28,132.00 | 4.1% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 217,555.58 | 204,116.00 | -6.2% |
| 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 | 199,402.28 | 165,692.00 | -16.9% |
| Noncapitalized Equipment | | 4400 | 23,621.03 | 15,000.00 | -36.5% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 223,023.31 | 180,692.00 | -19.0% |

| 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 | 1,339.68 | 3,839.00 | 186.6% |
| 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 | 8,311.63 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 120.00 | 1,000.00 | 733.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 5,288.00 | 9,000.00 | 70.2% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 15,059.31 | 13,839.00 | -8.1% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 8,684.39 | 0.00 | -100.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 8,684.39 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 56,235.35 | 70,830.00 | 26.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 56,235.35 | 70,830.00 | 26.0% |
| TOTAL, EXPENDITURES | | | 1,194,654.43 | 1,179,374.00 | -1.3% |

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

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 88,751.25 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 1,172,759.90 | 1,179,374.00 | 0.6% |
| 4) Other Local Revenue | | 8600-8799 | 67,635.78 | 550.00 | -99.2% |
| 5) TOTAL, REVENUES | | | 1,329,146.93 | 1,179,924.00 | -11.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 809,694.21 | 834,357.00 | 3.0% |
| 2) Instruction - Related Services | 2000-2999 | | 290,083.88 | 248,896.00 | -14.2% |
| 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 | | 56,235.35 | 70,830.00 | 26.0% |
| 8) Plant Services | 8000-8999 | | 38,640.99 | 25,291.00 | -34.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,194,654.43 | 1,179,374.00 | -1.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 134,492.50 | 550.00 | -99.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 134,492.50 | 550.00 | -99.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,433.65 | 150,926.15 | 818.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,433.65 | 150,926.15 | 818.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,433.65 | 150,926.15 | 818.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 150,926.15 | 151,476.15 | 0.4% |
| 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 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 141,157.87 | 141,157.87 | 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 | 9,768.28 | 10,318.28 | 5.6% |
| 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 |
|----------------------------------|-----------------------------------------------------------|--------------------------------------|---------------------------|
| 5058 | Child Development: Coronavirus Response and Relief Supple | 88,751.25 | 88,751.25 |
| 6105 | Child Development: California State Preschool Program | 0.26 | 0.26 |
| 9010 | Other Restricted Local | 52,406.36 | 52,406.36 |
| Total, Restricted Balance | | 141,157.87 | 141,157.87 |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 7,355,763.04 | 5,279,922.00 | -28.2% |
| 3) Other State Revenue | | 8300-8599 | 4,039.44 | 247,625.00 | 6030.2% |
| 4) Other Local Revenue | | 8600-8799 | 4,835.06 | 138,839.00 | 2771.5% |
| 5) TOTAL, REVENUES | | | 7,364,637.54 | 5,666,386.00 | -23.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 2,031,526.87 | 2,055,455.00 | 1.2% |
| 3) Employee Benefits | | 3000-3999 | 644,282.66 | 703,485.00 | 9.2% |
| 4) Books and Supplies | | 4000-4999 | 1,648,847.12 | 2,238,329.00 | 35.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 120,448.95 | 213,359.00 | 77.1% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 10,000.00 | New |
| 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 | 129,275.17 | 150,103.00 | 16.1% |
| 9) TOTAL, EXPENDITURES | | | 4,574,380.77 | 5,370,731.00 | 17.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 2,790,256.77 | 295,655.00 | -89.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,790,256.77 | 295,655.00 | -89.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 66,552.48 | 2,742,500.32 | 4020.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 66,552.48 | 2,742,500.32 | 4020.8% |
| d) Other Restatements | | 9795 | (114,308.93) | 0.00 | -100.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | (47,756.45) | 2,742,500.32 | -5842.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,742,500.32 | 3,038,155.32 | 10.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 48,922.19 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 2,706,604.76 | 3,051,181.95 | 12.7% |
| 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 | (13,026.63) | (13,026.63) | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 2,527,909.81 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (14,179.55) | | |
| 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 | 617,500.36 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 48,922.19 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 3,180,152.81 | | |
| 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 | 410,324.09 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 27,328.40 | | |
| 6) TOTAL, LIABILITIES | | | 437,652.49 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 2,742,500.32 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 6,927,688.67 | 4,903,536.00 | -29.2% |
| Donated Food Commodities | | 8221 | 428,074.37 | 376,386.00 | -12.1% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 7,355,763.04 | 5,279,922.00 | -28.2% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 4,039.44 | 247,625.00 | 6030.2% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 4,039.44 | 247,625.00 | 6030.2% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | (675.25) | 111,137.00 | -16558.6% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,152.92 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (14,179.55) | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 18,536.94 | 27,702.00 | 49.4% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,835.06 | 138,839.00 | 2771.5% |
| TOTAL, REVENUES | | | 7,364,637.54 | 5,666,386.00 | -23.1% |

| 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 | 1,489,650.61 | 1,500,085.00 | 0.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 445,868.89 | 445,866.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 96,007.37 | 109,504.00 | 14.1% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,031,526.87 | 2,055,455.00 | 1.2% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 319,459.43 | 353,544.00 | 10.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 138,025.35 | 147,147.00 | 6.6% |
| Health and Welfare Benefits | | 3401-3402 | 103,348.76 | 95,852.00 | -7.3% |
| Unemployment Insurance | | 3501-3502 | 2,190.36 | 23,723.00 | 983.1% |
| Workers' Compensation | | 3601-3602 | 81,258.76 | 83,219.00 | 2.4% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 644,282.66 | 703,485.00 | 9.2% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 45,898.15 | 37,768.00 | -17.7% |
| Noncapitalized Equipment | | 4400 | 4,964.25 | 5,000.00 | 0.7% |
| Food | | 4700 | 1,597,984.72 | 2,195,561.00 | 37.4% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,648,847.12 | 2,238,329.00 | 35.8% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|-------------------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 276.05 | 2,600.00 | 841.9% |
| Dues and Memberships | | 5300 | 1,856.27 | 2,410.00 | 29.8% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 3,200.00 | 3,840.00 | 20.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 56,500.37 | 70,648.00 | 25.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 1,923.00 | 16,733.00 | 770.2% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 55,141.49 | 109,980.00 | 99.5% |
| Communications | | 5900 | 1,551.77 | 7,148.00 | 360.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 120,448.95 | 213,359.00 | 77.1% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 10,000.00 | New |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 10,000.00 | New |
| 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 | 129,275.17 | 150,103.00 | 16.1% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 129,275.17 | 150,103.00 | 16.1% |
| TOTAL, EXPENDITURES | | | 4,574,380.77 | 5,370,731.00 | 17.4% |

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

Unaudited Actuals
 Cafeteria Special Revenue Fund
 Expenditures by Function

Azusa Unified
 Los Angeles County

19 64279 000000
 Form 13

| 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 | 7,355,763.04 | 5,279,922.00 | -28.2% |
| 3) Other State Revenue | | 8300-8599 | 4,039.44 | 247,625.00 | 6030.2% |
| 4) Other Local Revenue | | 8600-8799 | 4,835.06 | 138,839.00 | 2771.5% |
| 5) TOTAL, REVENUES | | | 7,364,637.54 | 5,666,386.00 | -23.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 4,441,905.60 | 5,216,788.00 | 17.4% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 129,275.17 | 150,103.00 | 16.1% |
| 8) Plant Services | 8000-8999 | | 3,200.00 | 3,840.00 | 20.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 4,574,380.77 | 5,370,731.00 | 17.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 2,790,256.77 | 295,655.00 | -89.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,790,256.77 | 295,655.00 | -89.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 66,552.48 | 2,742,500.32 | 4020.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 66,552.48 | 2,742,500.32 | 4020.8% |
| d) Other Restatements | | 9795 | (114,308.93) | 0.00 | -100.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | (47,756.45) | 2,742,500.32 | -5842.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,742,500.32 | 3,038,155.32 | 10.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 48,922.19 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 2,706,604.76 | 3,051,181.95 | 12.7% |
| 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 | (13,026.63) | (13,026.63) | 0.0% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|----------------------------------|----------------------------------------------------------------|--------------------------------------|---------------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School I | 10,566.23 | 57,489.42 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Cen | 1,766,252.90 | 2,063,907.90 |
| 5330 | Child Nutrition: Summer Food Service Program Operations | 929,785.63 | 929,784.63 |
| Total, Restricted Balance | | 2,706,604.76 | 3,051,181.95 |

| 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 | 718.34 | 44,000.00 | 6025.2% |
| 5) TOTAL, REVENUES | | | 718.34 | 44,000.00 | 6025.2% |
| 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 | 167,535.58 | 305,000.00 | 82.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 826,913.04 | 1,006,700.00 | 21.7% |
| 6) Capital Outlay | | 6000-6999 | 84,283.22 | 50,000.00 | -40.7% |
| 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 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,078,731.84 | 1,361,700.00 | 26.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,078,013.50) | (1,317,700.00) | 22.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,000,000.00 | 1,000,000.00 | 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 | | | 1,000,000.00 | 1,000,000.00 | 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) | | | (78,013.50) | (317,700.00) | 307.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,634,397.10 | 2,556,383.60 | -3.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,634,397.10 | 2,556,383.60 | -3.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,634,397.10 | 2,556,383.60 | -3.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,556,383.60 | 2,238,683.60 | -12.4% |
| 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 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 33,141.10 | 33,141.10 | 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 | 2,523,242.50 | 2,205,542.50 | -12.6% |
| 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 | 2,719,158.60 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (15,256.00) | | |
| 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 | 4,626.71 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 2,708,529.31 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 152,145.71 | | |
| 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 | | | 152,145.71 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 2,556,383.60 | | |

| 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 | 13,042.18 | 40,000.00 | 206.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (15,256.00) | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 2,932.16 | 4,000.00 | 36.4% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 718.34 | 44,000.00 | 6025.2% |
| TOTAL, REVENUES | | | 718.34 | 44,000.00 | 6025.2% |

| 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% |
| 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 | 162,893.59 | 105,000.00 | -35.5% |
| Noncapitalized Equipment | | 4400 | 4,641.99 | 200,000.00 | 4208.5% |
| TOTAL, BOOKS AND SUPPLIES | | | 167,535.58 | 305,000.00 | 82.1% |

| 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 | 759,200.41 | 1,006,700.00 | 32.6% |
| 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 | 67,712.63 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 826,913.04 | 1,006,700.00 | 21.7% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 75,914.90 | 50,000.00 | -34.1% |
| Equipment Replacement | | 6500 | 8,368.32 | 0.00 | -100.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 84,283.22 | 50,000.00 | -40.7% |
| 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% |
| TOTAL, EXPENDITURES | | | 1,078,731.84 | 1,361,700.00 | 26.2% |

| 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 | 1,000,000.00 | 1,000,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,000,000.00 | 1,000,000.00 | 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) | | | 1,000,000.00 | 1,000,000.00 | 0.0% |

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 | 718.34 | 44,000.00 | 6025.2% |
| 5) TOTAL, REVENUES | | | 718.34 | 44,000.00 | 6025.2% |
| 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 | | 1,078,731.84 | 1,361,700.00 | 26.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,078,731.84 | 1,361,700.00 | 26.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (1,078,013.50) | (1,317,700.00) | 22.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,000,000.00 | 1,000,000.00 | 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 | | | 1,000,000.00 | 1,000,000.00 | 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) | | | (78,013.50) | (317,700.00) | 307.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,634,397.10 | 2,556,383.60 | -3.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,634,397.10 | 2,556,383.60 | -3.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,634,397.10 | 2,556,383.60 | -3.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,556,383.60 | 2,238,683.60 | -12.4% |
| 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 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 33,141.10 | 33,141.10 | 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 | 2,523,242.50 | 2,205,542.50 | -12.6% |
| 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 |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 33,141.10 | 33,141.10 |
| Total, Restricted Balance | | 33,141.10 | 33,141.10 |

| 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 | (593.41) | 54,000.00 | -9199.9% |
| 5) TOTAL, REVENUES | | | (593.41) | 54,000.00 | -9199.9% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (593.41) | 54,000.00 | -9199.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (593.41) | 54,000.00 | -9199.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,661,907.30 | 3,661,313.89 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,661,907.30 | 3,661,313.89 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,661,907.30 | 3,661,313.89 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,661,313.89 | 3,715,313.89 | 1.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 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 | 3,661,313.89 | 3,715,313.89 | 1.5% |
| 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 | 3,674,084.51 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (20,613.77) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 7,843.15 | | |
| 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 | | | 3,661,313.89 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 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) | | | 3,661,313.89 | | |

| 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% |
| Interest | | 8660 | 20,020.36 | 54,000.00 | 169.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (20,613.77) | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | (593.41) | 54,000.00 | -9199.9% |
| TOTAL, REVENUES | | | (593.41) | 54,000.00 | -9199.9% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | (593.41) | 54,000.00 | -9199.9% |
| 5) TOTAL, REVENUES | | | (593.41) | 54,000.00 | -9199.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (593.41) | 54,000.00 | -9199.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (593.41) | 54,000.00 | -9199.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,661,907.30 | 3,661,313.89 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,661,907.30 | 3,661,313.89 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,661,907.30 | 3,661,313.89 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,661,313.89 | 3,715,313.89 | 1.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 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 | 3,661,313.89 | 3,715,313.89 | 1.5% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| <u>Resource</u> | <u>Description</u> | <u>2020-21</u> <u>Unaudited Actuals</u> | <u>2021-22</u> <u>Budget</u> |
|---------------------------|--------------------|--------------------------------------------|---------------------------------|
| 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 | 16,088.15 | 340,000.00 | 2013.4% |
| 5) TOTAL, REVENUES | | | 16,088.15 | 340,000.00 | 2013.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 45,190.40 | 43,430.00 | -3.9% |
| 3) Employee Benefits | | 3000-3999 | 17,967.67 | 17,829.00 | -0.8% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 147,017.37 | 693,600.00 | 371.8% |
| 6) Capital Outlay | | 6000-6999 | 7,295,597.25 | 6,106,000.00 | -16.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 182,375.02 | 362,625.00 | 98.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 7,688,147.71 | 7,223,484.00 | -6.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (7,672,059.56) | (6,883,484.00) | -10.3% |
| 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) | | | (7,672,059.56) | (6,883,484.00) | -10.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 29,798,526.06 | 22,126,466.50 | -25.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 29,798,526.06 | 22,126,466.50 | -25.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 29,798,526.06 | 22,126,466.50 | -25.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 22,126,466.50 | 15,242,982.50 | -31.1% |
| 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 | | | 2,547,609.03 | 2,365,284.03 | -7.2% |
| 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 | 19,578,857.47 | 12,877,698.47 | -34.2% |
| 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 | 22,156,925.82 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (124,313.38) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 363,921.65 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 49,169.44 | | |
| 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 | | | 22,445,703.53 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 319,237.03 | | |
| 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 | | | 319,237.03 | | |
| 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) | | | 22,126,466.50 | | |

| 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 | 140,401.53 | 340,000.00 | 142.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | (124,313.38) | 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 | | | 16,088.15 | 340,000.00 | 2013.4% |
| TOTAL, REVENUES | | | 16,088.15 | 340,000.00 | 2013.4% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|-----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 45,190.40 | 43,430.00 | -3.9% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 45,190.40 | 43,430.00 | -3.9% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 8,990.16 | 8,990.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 3,221.19 | 3,323.00 | 3.2% |
| Health and Welfare Benefits | | 3401-3402 | 3,911.60 | 3,757.00 | -4.0% |
| Unemployment Insurance | | 3501-3502 | 37.08 | 22.00 | -40.7% |
| Workers' Compensation | | 3601-3602 | 1,807.64 | 1,737.00 | -3.9% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 17,967.67 | 17,829.00 | -0.8% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| 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 | 6,163.56 | 6,900.00 | 11.9% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|------------------------------------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 140,853.81 | 686,700.00 | 387.5% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 147,017.37 | 693,600.00 | 371.8% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 6,669,980.20 | 233,000.00 | -96.5% |
| Buildings and Improvements of Buildings | | 6200 | 625,617.05 | 5,873,000.00 | 838.8% |
| 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 | | | 7,295,597.25 | 6,106,000.00 | -16.3% |
| 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 | 182,375.02 | 182,625.00 | 0.1% |
| Other Debt Service - Principal | | 7439 | 0.00 | 180,000.00 | New |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 182,375.02 | 362,625.00 | 98.8% |
| TOTAL, EXPENDITURES | | | 7,688,147.71 | 7,223,484.00 | -6.0% |

| 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% |

| 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 | 16,088.15 | 340,000.00 | 2013.4% |
| 5) TOTAL, REVENUES | | | 16,088.15 | 340,000.00 | 2013.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 7,505,772.69 | 6,860,859.00 | -8.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 182,375.02 | 362,625.00 | 98.8% |
| 10) TOTAL, EXPENDITURES | | | 7,688,147.71 | 7,223,484.00 | -6.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | (7,672,059.56) | (6,883,484.00) | -10.3% |
| 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) | | | (7,672,059.56) | (6,883,484.00) | -10.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 29,798,526.06 | 22,126,466.50 | -25.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 29,798,526.06 | 22,126,466.50 | -25.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 29,798,526.06 | 22,126,466.50 | -25.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 22,126,466.50 | 15,242,982.50 | -31.1% |
| 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 | | | 2,547,609.03 | 2,365,284.03 | -7.2% |
| 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 | 19,578,857.47 | 12,877,698.47 | -34.2% |
| 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 |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 2,547,609.03 | 2,365,284.03 |
| Total, Restricted Balance | | <u>2,547,609.03</u> | <u>2,365,284.03</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 | 225,940.76 | 416,000.00 | 84.1% |
| 5) TOTAL, REVENUES | | | 225,940.76 | 416,000.00 | 84.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 7,186.68 | 350,000.00 | 4770.1% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 7,186.68 | 350,000.00 | 4770.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 218,754.08 | 66,000.00 | -69.8% |
| 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 | 12,000.00 | New |
| 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 | (12,000.00) | New |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 218,754.08 | 54,000.00 | -75.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,158,146.93 | 1,376,901.01 | 18.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,158,146.93 | 1,376,901.01 | 18.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,158,146.93 | 1,376,901.01 | 18.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,376,901.01 | 1,430,901.01 | 3.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 1,384,653.89 | 1,438,653.89 | 3.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (7,752.88) | (7,752.88) | 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 | 1,381,829.73 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (7,752.88) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 2,824.16 | | |
| 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 | | | 1,376,901.01 | | |
| 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) | | | 1,376,901.01 | | |

| 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 | 7,186.68 | 16,000.00 | 122.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | (7,752.88) | 0.00 | -100.0% |
| Fees and Contracts Mitigation/Developer Fees | | | | | |
| | | 8681 | 226,506.96 | 400,000.00 | 76.6% |
| Other Local Revenue All Other Local Revenue | | | | | |
| | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | | | | |
| | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 225,940.76 | 416,000.00 | 84.1% |
| TOTAL, REVENUES | | | 225,940.76 | 416,000.00 | 84.1% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 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 | 7,186.68 | 350,000.00 | 4770.1% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 7,186.68 | 350,000.00 | 4770.1% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| 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 | | | 7,186.68 | 350,000.00 | 4770.1% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 12,000.00 | New |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 12,000.00 | New |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | (12,000.00) | New |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 225,940.76 | 416,000.00 | 84.1% |
| 5) TOTAL, REVENUES | | | 225,940.76 | 416,000.00 | 84.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 7,186.68 | 350,000.00 | 4770.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 7,186.68 | 350,000.00 | 4770.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | 218,754.08 | 66,000.00 | -69.8% |
| 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 | 12,000.00 | New |
| 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 | (12,000.00) | New |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 218,754.08 | 54,000.00 | -75.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,158,146.93 | 1,376,901.01 | 18.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,158,146.93 | 1,376,901.01 | 18.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,158,146.93 | 1,376,901.01 | 18.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,376,901.01 | 1,430,901.01 | 3.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 1,384,653.89 | 1,438,653.89 | 3.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (7,752.88) | (7,752.88) | 0.0% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 1,384,653.89 | 1,438,653.89 |
| Total, Restricted Balance | | <u>1,384,653.89</u> | <u>1,438,653.89</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 | (0.03) | 4.00 | -13433.3% |
| 5) TOTAL, REVENUES | | | (0.03) | 4.00 | -13433.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (0.03) | 4.00 | -13433.3% |
| 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) | | | (0.03) | 4.00 | -13433.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 179.08 | 179.05 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 179.08 | 179.05 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 179.08 | 179.05 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 179.05 | 183.05 | 2.2% |
| 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 | | | 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 | 179.05 | 183.05 | 2.2% |
| 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 | 179.68 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (1.01) | | |
| 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 | 0.38 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 179.05 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned 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) | | | 179.05 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| 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 | 0.98 | 4.00 | 308.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (1.01) | 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 | | | (0.03) | 4.00 | -13433.3% |
| TOTAL, REVENUES | | | (0.03) | 4.00 | -13433.3% |

| 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 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |

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

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

Unaudited Actuals
State School Building Lease-Purchase 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 | (0.03) | 4.00 | -13433.3% |
| 5) TOTAL, REVENUES | | | (0.03) | 4.00 | -13433.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (0.03) | 4.00 | -13433.3% |
| 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) | | | (0.03) | 4.00 | -13433.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 179.08 | 179.05 | 0.0% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 179.08 | 179.05 | 0.0% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 179.08 | 179.05 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 179.05 | 183.05 | 2.2% |
| 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 | 179.05 | 183.05 | 2.2% |
| 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 | 12,123,058.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | (32,632.09) | 25,000.00 | -176.6% |
| 5) TOTAL, REVENUES | | | 12,090,425.91 | 25,000.00 | -99.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 12,090,425.91 | 25,000.00 | -99.8% |
| 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) | | | 12,090,425.91 | 25,000.00 | -99.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 12,090,425.91 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 12,090,425.91 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 12,090,425.91 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,090,425.91 | 12,115,425.91 | 0.2% |
| 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 | | | 12,123,058.00 | 12,123,058.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (32,632.09) | (7,632.09) | -76.6% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 12,133,499.63 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (68,076.07) | | |
| 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 | 25,002.35 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 12,090,425.91 | | |
| 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) | | | 12,090,425.91 | | |

| 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 | 12,123,058.00 | 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 | | | 12,123,058.00 | 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 | 35,443.98 | 25,000.00 | -29.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (68,076.07) | 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 | | | (32,632.09) | 25,000.00 | -176.6% |
| TOTAL, REVENUES | | | 12,090,425.91 | 25,000.00 | -99.8% |

| 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 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |

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

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

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 12,123,058.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | (32,632.09) | 25,000.00 | -176.6% |
| 5) TOTAL, REVENUES | | | 12,090,425.91 | 25,000.00 | -99.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 12,090,425.91 | 25,000.00 | -99.8% |
| 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) | | | 12,090,425.91 | 25,000.00 | -99.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 12,090,425.91 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 12,090,425.91 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 12,090,425.91 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,090,425.91 | 12,115,425.91 | 0.2% |
| 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 | | | 12,123,058.00 | 12,123,058.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (32,632.09) | (7,632.09) | -76.6% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|---------------------------|----------------------------------|--------------------------------------|---------------------------|
| 7710 | State School Facilities Projects | 12,123,058.00 | 12,123,058.00 |
| Total, Restricted Balance | | <u>12,123,058.00</u> | <u>12,123,058.00</u> |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 5,757,549.85 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 5,757,549.85 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 5,757,549.85 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 5,757,549.85 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,361,062.71 | 10,118,612.56 | 132.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,361,062.71 | 10,118,612.56 | 132.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,361,062.71 | 10,118,612.56 | 132.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,118,612.56 | 10,118,612.56 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 1,592,787.11 | 1,592,787.11 | 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 | 8,525,825.45 | 8,525,825.45 | 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 | 10,157,680.42 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (56,990.56) | | |
| 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 | 17,922.70 | | |
| 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 | | | 10,118,612.56 | | |
| 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) | | | 10,118,612.56 | | |

| 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 | 858,386.94 | 0.00 | -100.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 32,816.01 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (56,990.56) | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 4,923,337.46 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 5,757,549.85 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 5,757,549.85 | 0.00 | -100.0% |

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

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 |
|---------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |

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

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

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 | 5,757,549.85 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 5,757,549.85 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 5,757,549.85 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

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) | | | 5,757,549.85 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 4,361,062.71 | 10,118,612.56 | 132.0% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 4,361,062.71 | 10,118,612.56 | 132.0% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 4,361,062.71 | 10,118,612.56 | 132.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 10,118,612.56 | 10,118,612.56 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 1,592,787.11 | 1,592,787.11 | 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 | 8,525,825.45 | 8,525,825.45 | 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 | 1,592,787.11 | 1,592,787.11 |
| Total, Restricted Balance | | <u>1,592,787.11</u> | <u>1,592,787.11</u> |

Unaudited Actuals
Bond Interest and Redemption 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 | 51,476.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 8,799,850.28 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 8,851,326.28 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 10,572,481.00 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 10,572,481.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,721,154.72) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,721,154.72) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,313,963.00 | 8,592,808.28 | -16.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10,313,963.00 | 8,592,808.28 | -16.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,313,963.00 | 8,592,808.28 | -16.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,592,808.28 | 8,592,808.28 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 8,592,808.28 | 8,592,808.28 | 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 | 8,641,291.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (48,482.72) | | |
| 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 | | | 8,592,808.28 | | |
| 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) | | | 8,592,808.28 | | |

| 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 | 51,476.00 | 0.00 | -100.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 51,476.00 | 0.00 | -100.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll | | 8611 | 7,945,983.00 | 0.00 | -100.0% |
| Unsecured Roll | | 8612 | 383,107.00 | 0.00 | -100.0% |
| Prior Years' Taxes | | 8613 | 245,534.00 | 0.00 | -100.0% |
| Supplemental Taxes | | 8614 | 209,116.00 | 0.00 | -100.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 24,249.00 | 0.00 | -100.0% |
| Interest | | 8660 | 40,344.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (48,482.72) | 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 | | | 8,799,850.28 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 8,851,326.28 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|-------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 6,048,460.00 | 0.00 | -100.0% |
| Bond Interest and Other Service Charges | | 7434 | 4,524,021.00 | 0.00 | -100.0% |
| 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) | | | 10,572,481.00 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 10,572,481.00 | 0.00 | -100.0% |

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

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 | 51,476.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 8,799,850.28 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 8,851,326.28 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 10,572,481.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 10,572,481.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | (1,721,154.72) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

Unaudited Actuals
Bond Interest and Redemption Fund
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) | | | (1,721,154.72) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,313,963.00 | 8,592,808.28 | -16.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10,313,963.00 | 8,592,808.28 | -16.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,313,963.00 | 8,592,808.28 | -16.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,592,808.28 | 8,592,808.28 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 8,592,808.28 | 8,592,808.28 | 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 |
|---------------------------|--------------------|--------------------------------------|---------------------------|
| 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 | (1.94) | 200.00 | -10409.3% |
| 5) TOTAL, REVENUES | | | (1.94) | 200.00 | -10409.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1.94) | 200.00 | -10409.3% |
| 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) | | | (1.94) | 200.00 | -10409.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,019.66 | 12,017.72 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,019.66 | 12,017.72 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,019.66 | 12,017.72 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,017.72 | 12,217.72 | 1.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 12,017.72 | 12,217.72 | 1.7% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 12,059.64 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (67.66) | | |
| 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 | 25.74 | | |
| 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 | | | 12,017.72 | | |
| 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) | | | 12,017.72 | | |

| 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 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 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 Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 65.72 | 200.00 | 204.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (67.66) | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | (1.94) | 200.00 | -10409.3% |
| TOTAL, REVENUES | | | (1.94) | 200.00 | -10409.3% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|-------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| State School Building Repayment | | 7432 | 0.00 | 0.00 | 0.0% |
| Payments to Original District for Acquisition of Property | | 7436 | 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 | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| 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 | | | | | |
| 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% |
| (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 | (1.94) | 200.00 | -10409.3% |
| 5) TOTAL, REVENUES | | | (1.94) | 200.00 | -10409.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | (1.94) | 200.00 | -10409.3% |
| 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) | | | (1.94) | 200.00 | -10409.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,019.66 | 12,017.72 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,019.66 | 12,017.72 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,019.66 | 12,017.72 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,017.72 | 12,217.72 | 1.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 12,017.72 | 12,217.72 | 1.7% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|-----------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 4,490,875.06 | 3,370,981.00 | -24.9% |
| 5) TOTAL, REVENUES | | | 4,490,875.06 | 3,370,981.00 | -24.9% |
| 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 | 2,519,264.70 | 4,695,852.00 | 86.4% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 2,519,264.70 | 4,695,852.00 | 86.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,971,610.36 | (1,324,871.00) | -167.2% |
| 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) | | | 1,971,610.36 | (1,324,871.00) | -167.2% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,548,266.83 | 6,519,877.19 | 43.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,548,266.83 | 6,519,877.19 | 43.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 4,548,266.83 | 6,519,877.19 | 43.3% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 6,519,877.19 | 5,195,006.19 | -20.3% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 6,519,877.19 | 5,195,006.19 | -20.3% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|-----------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 10,867,408.77 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (60,972.55) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 250,000.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 18,193.10 | | |
| 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 | 189,966.00 | | |
| 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 | | | 11,264,595.32 | | |
| 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 | 4,744,718.13 | | |
| 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 | | | 4,744,718.13 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2) | | | 6,519,877.19 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 47,669.69 | 91,500.00 | 91.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (60,972.55) | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 4,347,370.36 | 3,228,481.00 | -25.7% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 156,807.56 | 51,000.00 | -67.5% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,490,875.06 | 3,370,981.00 | -24.9% |
| TOTAL, REVENUES | | | 4,490,875.06 | 3,370,981.00 | -24.9% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 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% |

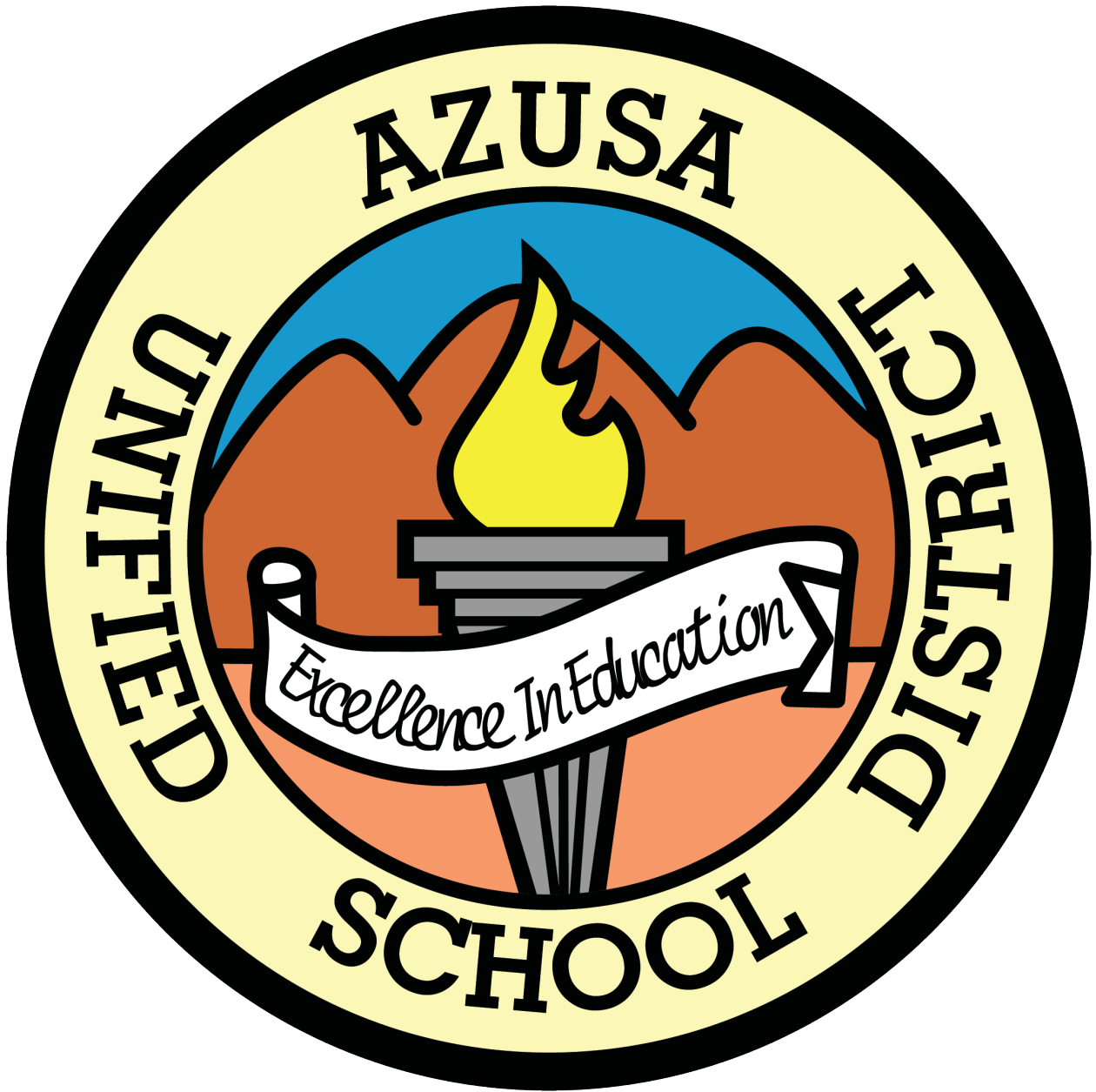
| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING 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 | 2,665,406.11 | 3,409,852.00 | 27.9% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | (146,141.41) | 1,286,000.00 | -980.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 2,519,264.70 | 4,695,852.00 | 86.4% |
| DEPRECIATION AND AMORTIZATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 2,519,264.70 | 4,695,852.00 | 86.4% |

| 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 | 4,490,875.06 | 3,370,981.00 | -24.9% |
| 5) TOTAL, REVENUES | | | 4,490,875.06 | 3,370,981.00 | -24.9% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 2,519,264.70 | 4,695,852.00 | 86.4% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 2,519,264.70 | 4,695,852.00 | 86.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 1,971,610.36 | (1,324,871.00) | -167.2% |
| 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% |

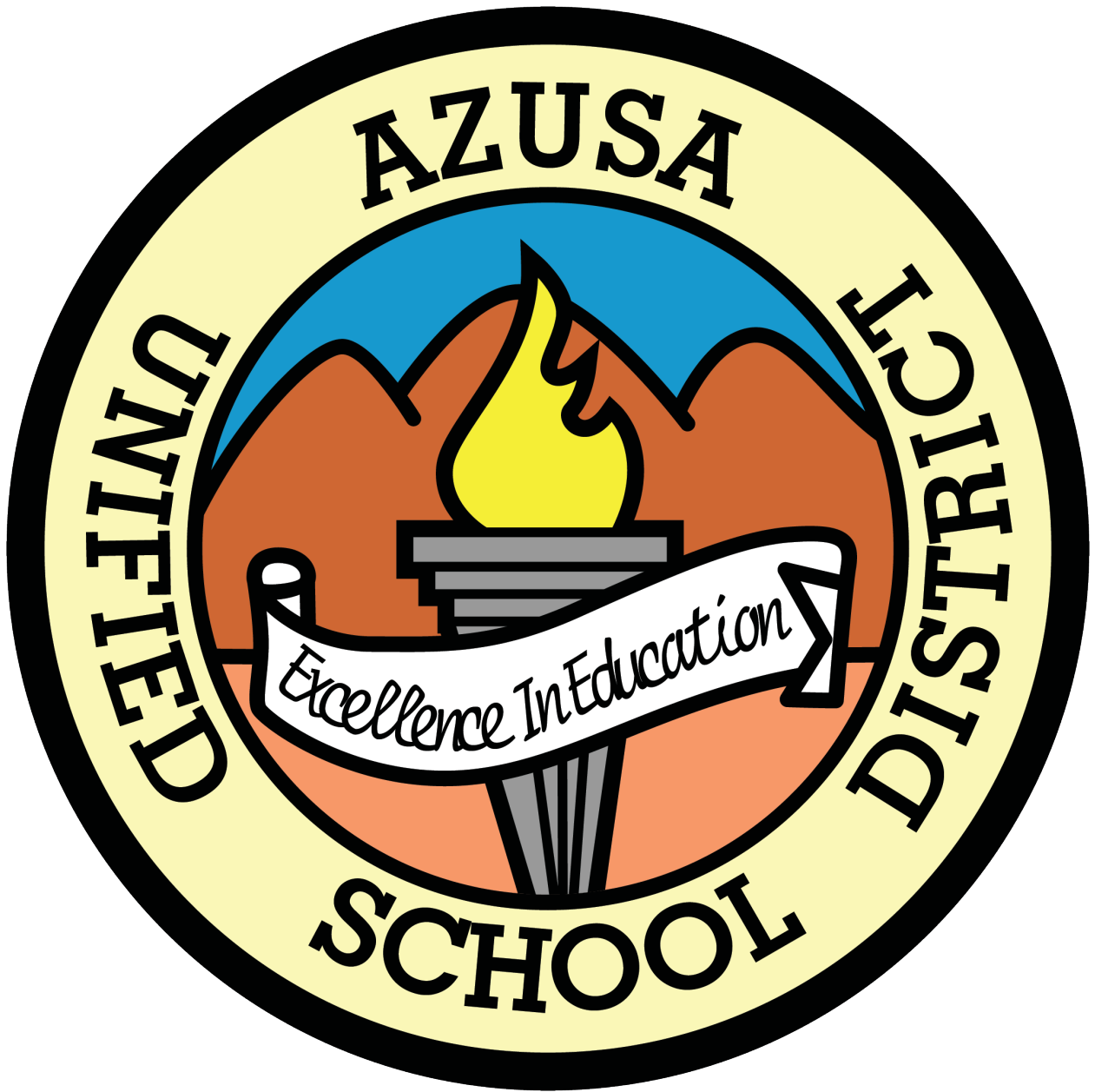
| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 1,971,610.36 | (1,324,871.00) | -167.2% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,548,266.83 | 6,519,877.19 | 43.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,548,266.83 | 6,519,877.19 | 43.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 4,548,266.83 | 6,519,877.19 | 43.3% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 6,519,877.19 | 5,195,006.19 | -20.3% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 6,519,877.19 | 5,195,006.19 | -20.3% |

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



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| Description | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 7,318.44 | 7,318.44 | 7,318.44 | 6,782.08 | 6,782.08 | 7,317.44 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 7,318.44 | 7,318.44 | 7,318.44 | 6,782.08 | 6,782.08 | 7,317.44 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 7,318.44 | 7,318.44 | 7,318.44 | 6,782.08 | 6,782.08 | 7,317.44 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |



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FORMS

| | 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 | 1,491,489.00 | | 1,491,489.00 | | | 1,491,489.00 |
| Work in Progress | 7,304,530.70 | | 7,304,530.70 | 13,805.40 | 7,262,642.62 | 55,693.48 |
| Total capital assets not being depreciated | 8,796,019.70 | 0.00 | 8,796,019.70 | 13,805.40 | 7,262,642.62 | 1,547,182.48 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 30,906,653.44 | | 30,906,653.44 | 13,596,236.00 | | 44,502,889.44 |
| Buildings | 159,981,011.03 | | 159,981,011.03 | 1,901,422.00 | | 161,882,433.03 |
| Equipment | 8,819,542.37 | | 8,819,542.37 | 769,082.00 | | 9,588,624.37 |
| Total capital assets being depreciated | 199,707,206.84 | 0.00 | 199,707,206.84 | 16,266,740.00 | 0.00 | 215,973,946.84 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (5,837,825.96) | | (5,837,825.96) | (1,332,274.00) | | (7,170,099.96) |
| Buildings | (102,847,306.35) | | (102,847,306.35) | (5,674,335.00) | | (108,521,641.35) |
| Equipment | (7,935,704.75) | | (7,935,704.75) | (300,765.00) | | (8,236,469.75) |
| Total accumulated depreciation | (116,620,837.06) | 0.00 | (116,620,837.06) | (7,307,374.00) | 0.00 | (123,928,211.06) |
| Total capital assets being depreciated, net | 83,086,369.78 | 0.00 | 83,086,369.78 | 8,959,366.00 | 0.00 | 92,045,735.78 |
| Governmental activity capital assets, net | 91,882,389.48 | 0.00 | 91,882,389.48 | 8,973,171.40 | 7,262,642.62 | 93,592,918.26 |
| Business-Type Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total capital assets being depreciated, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activity capital assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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

| FEDERAL PROGRAM NAME | Title I | Title I - Migrant | ESSA - CSI | ESSER I | ESSER II | GEER I | CRF - Learning Loss Mitigation |
|------------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------------------|
| FEDERAL CATALOG NUMBER | | | | | | | |
| RESOURCE CODE | 3010 | 3060 | 3182 | 3210 | 3212 | 3215 | 3220 |
| REVENUE OBJECT | 8290 | 8285 | 8290 | 8290 | 3290 | 8290 | 8290 |
| LOCAL DESCRIPTION (if any) | Fund 01 - 30100.0 | Fund 01 - 30600.0 | Fund 01 - 31820.0 | Fund 01 - 32100.0 | Fund 01 - 32120.0 | Fund 01 - 32150.0 | Fund 01 - 32200.0 |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | 502,125.74 | | 455,182.60 | | | | 8,694,645.31 |
| 2. a. Current Year Award | 3,103,064.00 | 18,555.00 | 355,094.00 | 2,477,326.00 | 9,819,791.00 | 571,794.00 | 0.00 |
| b. Transferability (ESSA) | | | | | | | |
| c. Other Adjustments | | | | | | | |
| d. Adj Curr Yr Award | | | | | | | |
| (sum lines 2a, 2b, & 2c) | 3,103,064.00 | 18,555.00 | 355,094.00 | 2,477,326.00 | 9,819,791.00 | 571,794.00 | 0.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award | | | | | | | |
| (sum lines 1, 2d, & 3) | 3,605,189.74 | 18,555.00 | 810,276.60 | 2,477,326.00 | 9,819,791.00 | 571,794.00 | 8,694,645.31 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | 68,654.60 | | | | |
| 6. Cash Received in Current Year | 2,541,213.74 | 7,728.19 | 155,237.00 | 1,031,632.00 | 981,979.00 | 204,902.00 | 8,694,645.31 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 2,541,213.74 | 7,728.19 | 223,891.60 | 1,031,632.00 | 981,979.00 | 204,902.00 | 8,694,645.31 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 2,923,676.11 | 16,108.14 | 41,674.68 | 551,943.95 | 0.00 | 160,826.60 | 8,694,645.31 |
| 10. Non Donor-Authorized Expenditures | 8,241.02 | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 2,931,917.13 | 16,108.14 | 41,674.68 | 551,943.95 | 0.00 | 160,826.60 | 8,694,645.31 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (382,462.37) | (8,379.95) | 182,216.92 | 479,688.05 | 981,979.00 | 44,075.40 | 0.00 |
| a. Unearned Revenue | | | 182,216.92 | 479,688.05 | 981,979.00 | 44,076.40 | 0.00 |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | 382,462.37 | 8,379.95 | | | | | 0.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 681,513.63 | 2,446.86 | 768,601.92 | 1,925,382.05 | 9,819,791.00 | 410,967.40 | 0.00 |
| 15. If Carryover is allowed, enter line 14 amount here | 681,513.63 | 0.00 | 768,601.92 | | | | 0.00 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 2,923,676.11 | 16,108.14 | 41,674.68 | 551,943.95 | 0.00 | 160,825.60 | 8,694,645.31 |

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

| FEDERAL PROGRAM NAME | IDEA, Local Assist | IDEA, Preschool | IDEA, Mental Health | IDEA, PreK, Staff Dev | IDEA, Part C | Perkins | Adult Ed. Basic |
|------------------------------------------------------------------------------------------------|--------------------|-------------------|---------------------|-----------------------|-------------------|-------------------|-------------------|
| FEDERAL CATALOG NUMBER | | | | | | | |
| RESOURCE CODE | 3310 | 3315 | 3327 | 3345 | 3385 | 3550 | 3905 |
| REVENUE OBJECT | 8181 | 8182 | 8182 | 8182 | 8182 | 8290 | 8290 |
| LOCAL DESCRIPTION (if any) | Fund 01 - 33100.0 | Fund 01 - 33150.0 | Fund 01 - 33270.0 | Fund 01 - 33450.0 | Fund 01 - 33850.0 | Fund 01 - 35500.0 | Fund 11 - 39050.0 |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | | | | | | | |
| 2. a. Current Year Award | 1,867,228.00 | 52,661.00 | 113,243.00 | 520.00 | 113,731.00 | 91,998.00 | 53,279.00 |
| b. Transferability (ESSA) | | | | | | | |
| c. Other Adjustments | | | | | | | |
| d. Adj Curr Yr Award | | | | | | | |
| (sum lines 2a, 2b, & 2c) | 1,867,228.00 | 52,661.00 | 113,243.00 | 520.00 | 113,731.00 | 91,998.00 | 53,279.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award | | | | | | | |
| (sum lines 1, 2d, & 3) | 1,867,228.00 | 52,661.00 | 113,243.00 | 520.00 | 113,731.00 | 91,998.00 | 53,279.00 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | 540.00 | | | | | |
| 6. Cash Received in Current Year | 0.00 | 0.00 | 0.00 | 0.00 | (28,433.00) | 40,496.20 | 37,141.00 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 0.00 | 540.00 | 0.00 | 0.00 | (28,433.00) | 40,496.20 | 37,141.00 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 1,610,964.00 | 45,302.00 | 106,905.86 | 0.00 | 113,731.00 | 91,998.00 | 53,279.00 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 1,610,964.00 | 45,302.00 | 106,905.86 | 0.00 | 113,731.00 | 91,998.00 | 53,279.00 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (1,610,964.00) | (44,762.00) | (106,905.86) | 0.00 | (142,164.00) | (51,501.80) | (16,138.00) |
| a. Unearned Revenue | | | | | | | |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | 1,610,964.00 | 44,762.00 | 106,905.86 | | 142,164.00 | 51,501.80 | 16,138.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 256,264.00 | 7,359.00 | 6,337.14 | 520.00 | 0.00 | 0.00 | 0.00 |
| 15. If Carryover is allowed, enter line 14 amount here | 256,264.00 | 7,359.00 | 6,337.14 | 520.00 | 0.00 | 0.00 | 0.00 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 1,610,964.00 | 45,302.00 | 106,905.86 | 0.00 | 113,731.00 | 91,998.00 | 53,279.00 |

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

| FEDERAL PROGRAM NAME | Adult Ed. Secondary | Adult Ed. Eng Lit and Civics | Title II | 21st Century | Title IV | Title III - Immigrant | Title III - LEP |
|------------------------------------------------------------------------------------------------|---------------------|------------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|
| FEDERAL CATALOG NUMBER | | | | | | | |
| RESOURCE CODE | 3913 | 3926 | 4035 | 4124 | 4127 | 4201 | 4203 |
| REVENUE OBJECT | 8290 | 8290 | 8290 | 8290 | 8290 | 8290 | 8290 |
| LOCAL DESCRIPTION (if any) | Fund 11 - 39130.0 | Fund 11 - 39260.0 | Fund 01 - 40350.0 | Fund 01 - 41240.0 | Fund 01 - 41270.0 | Fund 01 - 42010.0 | Fund 01 - 42030.0 |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | | | 249,524.09 | | 255,904.70 | 18,059.60 | 112,593.50 |
| 2. a. Current Year Award | 47,162.00 | 56,784.00 | 392,245.00 | 1,031,896.37 | 228,736.00 | 23,743.00 | 225,763.00 |
| b. Transferability (ESSA) | | | | | | | |
| c. Other Adjustments | | | | | | | |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 47,162.00 | 56,784.00 | 392,245.00 | 1,031,896.37 | 228,736.00 | 23,743.00 | 225,763.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 47,162.00 | 56,784.00 | 641,769.09 | 1,031,896.37 | 484,640.70 | 41,802.60 | 338,356.50 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | 108,324.09 | | | 11,146.60 | 100,779.50 |
| 6. Cash Received in Current Year | 25,904.00 | 42,532.00 | 0.00 | 817,669.76 | 76,184.70 | | 11,814.00 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 25,904.00 | 42,532.00 | 108,324.09 | 817,669.76 | 76,184.70 | 11,146.60 | 112,593.50 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 47,162.00 | 56,784.00 | 70,420.59 | 962,209.05 | 84,983.73 | | 35,477.03 |
| 10. Non Donor-Authorized Expenditures | | | 127,311.17 | | | | 32,085.86 |
| 11. Total Expenditures (lines 9 & 10) | 47,162.00 | 56,784.00 | 197,731.76 | 962,209.05 | 84,983.73 | 0.00 | 67,562.89 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (21,258.00) | (14,252.00) | 37,903.50 | (144,539.29) | (8,799.03) | 11,146.60 | 77,116.47 |
| a. Unearned Revenue | | | 37,903.50 | | | 11,146.60 | 77,116.47 |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | 21,258.00 | 14,252.00 | | 144,539.29 | 8,799.03 | | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.00 | 0.00 | 571,348.50 | 69,687.32 | 399,656.97 | 41,802.60 | 302,879.47 |
| 15. If Carryover is allowed, enter line 14 amount here | 0.00 | 0.00 | 571,348.50 | 0.00 | 399,656.97 | 41,802.60 | 302,879.47 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 47,162.00 | 56,784.00 | 70,420.59 | 962,209.05 | 84,983.73 | 0.00 | 35,477.03 |

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

| FEDERAL PROGRAM NAME | TOTAL |
|------------------------------------------------------------------------------------------------------|---------------|
| FEDERAL CATALOG NUMBER | |
| RESOURCE CODE | |
| REVENUE OBJECT | |
| LOCAL DESCRIPTION (if any) | |
| AWARD | |
| 1. Prior Year Carryover | 10,288,035.54 |
| 2. a. Current Year Award | 20,644,613.37 |
| b. Transferability (ESSA) | 0.00 |
| c. Other Adjustments | 0.00 |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 20,644,613.37 |
| 3. Required Matching Funds/Other | 0.00 |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 30,932,648.91 |
| REVENUES | |
| 5. Unearned Revenue Deferred from Prior Year | 289,444.79 |
| 6. Cash Received in Current Year | 14,640,645.90 |
| 7. Contributed Matching Funds | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 14,930,090.69 |
| EXPENDITURES | |
| 9. Donor-Authorized Expenditures | 15,668,091.05 |
| 10. Non Donor-Authorized Expenditures | 167,638.05 |
| 11. Total Expenditures (lines 9 & 10) | 15,835,729.10 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (738,000.36) |
| a. Unearned Revenue | 1,814,126.94 |
| b. Accounts Payable | 0.00 |
| c. Accounts Receivable | 2,552,126.30 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 15,264,557.86 |
| 15. If Carryover is allowed, enter line 14 amount here | 3,036,283.23 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 15,668,090.05 |

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

| STATE PROGRAM NAME | School Lunch Equip. | Fresh Fruit & Veg. | Breakfast Grab/Go Carts | ASES | Workability | CTE | SWP K12 |
|------------------------------------------------------------------------------------------------|---------------------|--------------------|-------------------------|-------------------|-------------------|-------------------|-------------------|
| RESOURCE CODE | 5314 | 5370 | 5380 | 6010 | 6520 | 6387 | 6388 |
| REVENUE OBJECT | | | | 8590 | 8590 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | Fund 13 - 53140.0 | Fund 13 - 53700.0 | Fund 13 - 53800.0 | Fund 01 - 60100.0 | Fund 01 - 65200.0 | Fund 01 - 63870.0 | Fund 01 - 63880.0 |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | 6,133.67 | | 1,002.01 | | | 897,618.61 | |
| 2. a. Current Year Award | | 72,500.00 | | 1,658,810.70 | 103,140.00 | 661,857.00 | 1,785,000.00 |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 72,500.00 | 0.00 | 1,658,810.70 | 103,140.00 | 661,857.00 | 1,785,000.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 6,133.67 | 72,500.00 | 1,002.01 | 1,658,810.70 | 103,140.00 | 1,559,475.61 | 1,785,000.00 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 6,133.67 | | 1,002.01 | | | 224,450.45 | |
| 6. Cash Received in Current Year | | 49,608.21 | | 1,492,929.64 | (11,874.38) | 1,200,342.59 | 1,249,500.00 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 6,133.67 | 49,608.21 | 1,002.01 | 1,492,929.64 | (11,874.38) | 1,424,793.04 | 1,249,500.00 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | | 65,691.66 | | 1,658,810.70 | 32,596.18 | 392,895.47 | 208,254.56 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 0.00 | 65,691.66 | 0.00 | 1,658,810.70 | 32,596.18 | 392,895.47 | 208,254.56 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 6,133.67 | (16,083.45) | 1,002.01 | (165,881.06) | (44,470.56) | 1,031,897.57 | 1,041,245.44 |
| a. Unearned Revenue | 6,133.67 | | 1,002.01 | | | 1,031,897.57 | 1,041,245.44 |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | | 16,083.45 | | 165,881.06 | 44,470.56 | | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 6,133.67 | 6,808.34 | 1,002.01 | 0.00 | 70,543.82 | 1,166,580.14 | 1,576,745.44 |
| 15. If Carryover is allowed, enter line 14 amount here | 0.00 | 6,808.34 | 0.00 | 0.00 | 0.00 | 1,166,580.14 | 1,575,945.47 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 0.00 | 65,691.66 | 0.00 | 1,658,810.70 | 32,596.18 | 392,895.47 | 208,254.56 |

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

| STATE PROGRAM NAME | Specialized Secondary | In Person Instruction | State Preschool | TOTAL |
|------------------------------------------------------------------------------------------------------|--------------------------|-----------------------|-------------------|--------------|
| RESOURCE CODE | 7370 | 7422 | 6105 | |
| REVENUE OBJECT | | | | |
| LOCAL DESCRIPTION (if any) | Fund 01 - 73700.0 | Fund 01 - 74220.0 | Fund 12 - 61050.0 | |
| AWARD | | | | |
| 1. Prior Year Carryover | 30,247.35 | | | 935,001.64 |
| 2. a. Current Year Award | 135,000.00 | 1,381,798.00 | 2,566,410.00 | 8,364,515.70 |
| b. Other Adjustments | | | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 135,000.00 | 1,381,798.00 | 2,566,410.00 | 8,364,515.70 |
| 3. Required Matching Funds/Other | | | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 165,247.35 | 1,381,798.00 | 2,566,410.00 | 9,299,517.34 |
| REVENUES | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | | 231,586.13 |
| 6. Cash Received in Current Year | 164,904.00 | 1,381,798.00 | 1,041,899.81 | 6,569,107.87 |
| 7. Contributed Matching Funds | | | | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 164,904.00 | 1,381,798.00 | 1,041,899.81 | 6,800,694.00 |
| EXPENDITURES | | | | |
| 9. Donor-Authorized Expenditures | 164,904.00 | | 1,136,200.64 | 3,659,353.21 |
| 10. Non Donor-Authorized Expenditures | | | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 164,904.00 | 0.00 | 1,136,200.64 | 3,659,353.21 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 0.00 | 1,381,798.00 | (94,300.83) | 3,141,340.79 |
| a. Unearned Revenue | | 1,381,798.00 | 0.00 | 3,462,076.69 |
| b. Accounts Payable | | | 0.00 | 0.00 |
| c. Accounts Receivable | | | 94,300.83 | 320,735.90 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 343.35 | 1,381,798.00 | 1,430,209.36 | 5,640,164.13 |
| 15. If Carryover is allowed, enter line 14 amount here | 343.35 | 1,381,798.00 | 0.00 | 4,131,475.30 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 164,904.00 | 0.00 | 1,136,200.64 | 3,659,353.21 |

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

| FEDERAL PROGRAM NAME | Medi-Cal LEA | TOTAL |
|----------------------------------------------------------|-------------------|------------|
| FEDERAL CATALOG NUMBER | | |
| RESOURCE CODE | 5640 | |
| REVENUE OBJECT | 8290 | |
| LOCAL DESCRIPTION (if any) | Fund 01 - 56400.0 | |
| AWARD | | |
| 1. Prior Year Restricted Ending Balance | 415,594.64 | 415,594.64 |
| 2. a. Current Year Award | 102,961.31 | 102,961.31 |
| b. Other Adjustments | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 102,961.31 | 102,961.31 |
| 3. Required Matching Funds/Other | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 518,555.95 | 518,555.95 |
| REVENUES | | |
| 5. Cash Received in Current Year | 102,961.31 | 102,961.31 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 |
| 8. Contributed Matching Funds | | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 102,961.31 | 102,961.31 |
| EXPENDITURES | | |
| 10. Donor-Authorized Expenditures | 101,381.56 | 101,381.56 |
| 11. Non Donor-Authorized Expenditures | | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 101,381.56 | 101,381.56 |
| RESTRICTED ENDING BALANCE | | |
| 13. Current Year (line 4 minus line 10) | 417,174.39 | 417,174.39 |

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

| STATE PROGRAM NAME | CRRSA - One Time | Child Nutrition | COVID Cares | CACFP | Summer Food Service | CA Clean Energy | Lottery - Restricted |
|----------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|----------------------|
| RESOURCE CODE | 5058 | 5310 | 5316 | 5320 | 5330 | 6230 | 6300 |
| REVENUE OBJECT | 8290 | 8520 | 8220 | 8220 | 8220 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | Fund 12 - 50580.0 | Fund 13 - 53100.0 | Fund 13 - 53160.0 | Fund 13 - 53200.0 | Fund 13 - 53300.0 | Fund 01 - 62300.0 | Fund 01 - 63000.0 |
| AWARD | | | | | | | |
| 1. Prior Year Restricted Ending Balance | | 59,052.48 | | | (114,308.93) | 527,064.79 | 182,885.99 |
| 2. a. Current Year Award | 88,751.25 | 4,039.33 | 343,893.00 | 2,345,394.43 | 4,602,320.89 | | 533,914.30 |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 88,751.25 | 4,039.33 | 343,893.00 | 2,345,394.43 | 4,602,320.89 | 0.00 | 533,914.30 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 88,751.25 | 63,091.81 | 343,893.00 | 2,345,394.43 | 4,488,011.96 | 527,064.79 | 716,800.29 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | | 4,039.33 | 343,893.00 | 2,140,098.19 | 4,207,353.32 | | 265,473.30 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 88,751.25 | 0.00 | 0.00 | 205,296.24 | 394,967.57 | 0.00 | 268,441.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 88,751.25 | 0.00 | 0.00 | 205,296.24 | 394,967.57 | 0.00 | 268,441.00 |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | 88,751.25 | 4,039.33 | 343,893.00 | 2,345,394.43 | 4,602,320.89 | 0.00 | 533,914.30 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 0.00 | 3,603.39 | 343,893.00 | 579,141.53 | 3,558,226.33 | 527,064.79 | 151,592.77 |
| 11. Non Donor-Authorized Expenditures | | | | | | | |
| 12. Total Expenditures (line 10 plus line 11) | 0.00 | 3,603.39 | 343,893.00 | 579,141.53 | 3,558,226.33 | 527,064.79 | 151,592.77 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 88,751.25 | 59,488.42 | 0.00 | 1,766,252.90 | 929,785.63 | 0.00 | 565,207.52 |

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

| STATE PROGRAM NAME | CalWORKS | Adult Ed. BG | AB602 - SpEd | State Mental Health | State Mental Health | COVID19 Response | State Learning Loss |
|----------------------------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------|---------------------|
| RESOURCE CODE | 6371 | 6391 | 6500 | 6512 | 6546 | 7388 | 7420 |
| REVENUE OBJECT | 8590 | 8590 | | 8590 | 8590 | | |
| LOCAL DESCRIPTION (if any) | Fund 11 - 63710.0 | Fund 11 - 63910.0 | Fund 01 - 65000.0 | Fund 01 - 65120.0 | Fund 01 - 65460.0 | Fund 01 - 73880.0 | Fund 01 - 74200.0 |
| AWARD | | | | | | | |
| 1. Prior Year Restricted Ending Balance | 36,528.00 | 624,020.14 | | 146,388.22 | | 74,096.50 | |
| 2. a. Current Year Award | 39,090.00 | 1,371,061.75 | 5,796,633.15 | (1,332.00) | 489,385.00 | | 646,718.30 |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 39,090.00 | 1,371,061.75 | 5,796,633.15 | (1,332.00) | 489,385.00 | 0.00 | 646,718.30 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 75,618.00 | 1,995,081.89 | 5,796,633.15 | 145,056.22 | 489,385.00 | 74,096.50 | 646,718.30 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | 39,090.00 | 1,371,061.75 | | (1,332.00) | 489,385.00 | 0.00 | 646,718.30 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | 5,079,280.21 | | | | |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 | 717,352.94 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 717,352.94 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | 39,090.00 | 1,371,061.75 | 717,352.94 | (1,332.00) | 489,385.00 | 0.00 | 646,718.30 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 0.00 | 1,533,337.89 | 5,796,633.15 | 145,056.22 | 489,291.12 | 74,096.50 | 646,718.30 |
| 11. Non Donor-Authorized Expenditures | | | 14,117,111.70 | | | | |
| 12. Total Expenditures (line 10 plus line 11) | 0.00 | 1,533,337.89 | 19,913,744.85 | 145,056.22 | 489,291.12 | 74,096.50 | 646,718.30 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 75,618.00 | 461,744.00 | 0.00 | 0.00 | 93.88 | 0.00 | 0.00 |

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

| STATE PROGRAM NAME | Expanded Learning | Expanded Learning - Paraprofessional | Low Performing Student BG | TOTAL |
|-------------------------------------------------------------|-------------------|-----------------------------------------|------------------------------|---------------|
| RESOURCE CODE | 7425 | 7426 | 7510 | |
| REVENUE OBJECT | | | | |
| LOCAL DESCRIPTION (if any) | Fund 01 - 74250.0 | Fund 01 74260.0 | Fund 01- 75100.0 | |
| AWARD | | | | |
| 1. Prior Year Restricted Ending Balance | | | 172,633.75 | 1,708,360.94 |
| 2. a. Current Year Award | 2,849,456.00 | 291,051.00 | | 19,400,376.40 |
| b. Other Adjustments | | | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 2,849,456.00 | 291,051.00 | 0.00 | 19,400,376.40 |
| 3. Required Matching Funds/Other | | | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 2,849,456.00 | 291,051.00 | 172,633.75 | 21,108,737.34 |
| REVENUES | | | | |
| 5. Cash Received in Current Year | 2,849,456.00 | 291,051.00 | | 12,646,287.19 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | 5,079,280.21 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 | 0.00 | 1,674,809.00 |
| b. Noncurrent Accounts Receivable | | | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 0.00 | 1,674,809.00 |
| 8. Contributed Matching Funds | | | | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 2,849,456.00 | 291,051.00 | 0.00 | 14,321,096.19 |
| EXPENDITURES | | | | |
| 10. Donor-Authorized Expenditures | 56,390.02 | | 172,633.75 | 14,077,678.76 |
| 11. Non Donor-Authorized Expenditures | | | | 14,117,111.70 |
| 12. Total Expenditures (line 10 plus line 11) | 56,390.02 | 0.00 | 172,633.75 | 28,194,790.46 |
| RESTRICTED ENDING BALANCE | | | | |
| 13. Current Year (line 4 minus line 10) | 2,793,065.98 | 291,051.00 | 0.00 | 7,031,058.58 |

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

| LOCAL PROGRAM NAME | Various | QSLA | No Kids Hungry | TOTAL |
|----------------------------------------------------------|-------------------|-------------------|-------------------|--------------|
| RESOURCE CODE | 9010 | 9022 | 9531 | |
| REVENUE OBJECT | | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | Fund 01 - Various | Fund 12 - 90220.0 | Fund 13 - 95310.0 | |
| AWARD | | | | |
| 1. Prior Year Restricted Ending Balance | 381,874.94 | 6,230.00 | 7,500.00 | 395,604.94 |
| 2. a. Current Year Award | 257,721.05 | 52,772.15 | 17,000.00 | 327,493.20 |
| b. Other Adjustments | | | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 257,721.05 | 52,772.15 | 17,000.00 | 327,493.20 |
| 3. Required Matching Funds/Other | | | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 639,595.99 | 59,002.15 | 24,500.00 | 723,098.14 |
| REVENUES | | | | |
| 5. Cash Received in Current Year | 257,721.05 | 34,868.15 | 17,000.00 | 309,589.20 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 17,904.00 | 0.00 | 17,904.00 |
| b. Noncurrent Accounts Receivable | | | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 17,904.00 | 0.00 | 17,904.00 |
| 8. Contributed Matching Funds | | | | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 257,721.05 | 52,772.15 | 17,000.00 | 327,493.20 |
| EXPENDITURES | | | | |
| 10. Donor-Authorized Expenditures | 204,666.84 | 6,864.39 | 24,500.00 | 236,031.23 |
| 11. Non Donor-Authorized Expenditures | 1,160,972.47 | | | 1,160,972.47 |
| 12. Total Expenditures (line 10 plus line 11) | 1,365,639.31 | 6,864.39 | 24,500.00 | 1,397,003.70 |
| RESTRICTED ENDING BALANCE | | | | |
| 13. Current Year (line 4 minus line 10) | 434,929.15 | 52,137.76 | 0.00 | 487,066.91 |

| 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 | 44,830,922.07 | 301 | 0.00 | 303 | 44,830,922.07 | 305 | 1,088,825.60 | 1,088,825.60 | 307 | 43,742,096.47 | 309 |
| 2000 - Classified Salaries | 16,986,754.41 | 311 | 10,568.31 | 313 | 16,976,186.10 | 315 | 613,557.67 | 633,822.06 | 317 | 16,342,364.04 | 319 |
| 3000 - Employee Benefits | 24,432,866.85 | 321 | 678,290.00 | 323 | 23,754,576.85 | 325 | 469,323.83 | 473,304.00 | 327 | 23,281,272.85 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 11,194,965.99 | 331 | 5,168.33 | 333 | 11,189,797.66 | 335 | 685,281.91 | 1,776,267.85 | 337 | 9,413,529.81 | 339 |
| 5000 - Services... & 7300 - Indirect Costs | 12,365,457.37 | 341 | 3,350.76 | 343 | 12,362,106.61 | 345 | 4,825,967.86 | 4,846,495.22 | 347 | 7,515,611.39 | 349 |
| TOTAL | | | | | 109,113,589.29 | 365 | TOTAL | | 100,294,874.56 | 369 | |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | EDP No. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------|
| 1. Teacher Salaries as Per EC 41011. | 1100 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | 2100 | 380 |
| 3. STRS. | 3101 & 3102 | 382 |
| 4. PERS. | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | 3401 & 3402 | 385 |
| 7. Unemployment Insurance. | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance. | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372). | 3751 & 3752 | 393 |
| 10. Other Benefits (EC 22310). | 3901 & 3902 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | 0.00 |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | 0.00 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | 0.00 |
| 14. TOTAL SALARIES AND BENEFITS. | | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | | 55.48% |
| 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) | 55.48% |
| 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). | 100,294,874.56 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

| PART IV: Explanation for adjustments entered in Part I, Column 4b (required) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Resource 3210 (ESSER I) and Resource 7420 (Proposition 98 Learning Loss Mitigation Funds) are not manually excluded in Column 4a, however were qualified for override as they incurred teacher salaries or were required to be disbursed without regard to EC Section 41372 |
| |
| |

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

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|------------------------------------------------|--------------------------------|---------------------------------------|------------------------------|--------------|---------------|---------------------------|--------------------------------|
| Governmental Activities: | | | | | | | |
| General Obligation Bonds Payable | 178,985,807.00 | 3,780,457.00 | 182,766,264.00 | 4,176,929.00 | 13,373,927.00 | 173,569,266.00 | 5,361,560.00 |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | 4,837,005.00 | 82,995.00 | 4,920,000.00 | | | 4,920,000.00 | 180,000.00 |
| Capital Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | 9,507,010.92 | (1,090,736.92) | 8,416,274.00 | 923,580.00 | 2,855,546.00 | 6,484,308.00 | 1,390,053.00 |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | 23,261,055.00 | (4,791,334.00) | 18,469,721.00 | 566,783.00 | | 19,036,504.00 | |
| Compensated Absences Payable | 739,853.55 | 0.45 | 739,854.00 | | | 739,854.00 | |
| Governmental activities long-term liabilities | 217,330,731.47 | (2,018,618.47) | 215,312,113.00 | 5,667,292.00 | 16,229,473.00 | 204,749,932.00 | 6,931,613.00 |
| 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 | 115,187,781.03 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 15,666,154.76 |
| 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 | 165,550.31 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 1,000,000.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 0.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 1,165,550.31 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 0.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | 0.00 |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 98,356,075.96 |

| 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) | | 7,318.44 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 13,439.49 |
| 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.) | 108,683,960.87 | 14,817.62 |
| 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) | 108,683,960.87 | 14,817.62 |
| B. Required effort (Line A.2 times 90%) | 97,815,564.78 | 13,335.86 |
| C. Current year expenditures (Line I.E and Line II.B) | 98,356,075.96 | 13,439.49 |
| 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) | 64,338,256.73 | | 64,338,256.73 | | | 66,738,073.71 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) | 7,318.44 | | 7,318.44 | | | 7,318.44 |
| 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) | 7,318.44 | | 7,318.44 | 6,782.08 | | 6,782.08 |
| 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) | | | 7,318.44 | | | 6,782.08 |
| 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) | 50,269.24 | | 50,269.24 | 50,000.00 | | 50,000.00 |
| 2. Timber Yield Tax (Object 8022) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 4. Secured Roll Taxes (Object 8041) | 10,417,405.76 | | 10,417,405.76 | 10,400,000.00 | | 10,400,000.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 83,711.20 | | 83,711.20 | 83,000.00 | | 83,000.00 |
| 6. Prior Years' Taxes (Object 8043) | 183,968.26 | | 183,968.26 | 240,000.00 | | 240,000.00 |
| 7. Supplemental Taxes (Object 8044) | 378,654.21 | | 378,654.21 | 300,000.00 | | 300,000.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 5,377,272.13 | | 5,377,272.13 | 4,500,000.00 | | 4,500,000.00 |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 12,036.08 | | 12,036.08 | 34,000.00 | | 34,000.00 |
| 10. Other In-Lieu Taxes (Object 8082) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 11. Comm. Redevelopment Funds (objects 8047 & 8625) | 3,109,752.43 | | 3,109,752.43 | 2,038,847.00 | | 2,038,847.00 |
| 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) | 19,613,069.31 | 0.00 | 19,613,069.31 | 17,645,847.00 | 0.00 | 17,645,847.00 |
| 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) | 19,613,069.31 | 0.00 | 19,613,069.31 | 17,645,847.00 | 0.00 | 17,645,847.00 |

| | 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) | | | 895,100.32 | | | 879,139.00 |
| OTHER EXCLUSIONS | | | | | | |
| 20. Americans with Disabilities Act | | | | | | |
| 21. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 22. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22) | | | 895,100.32 | | | 879,139.00 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 24. LCFF - CY (objects 8011 and 8012) | 65,050,983.69 | | 65,050,983.69 | 70,721,784.00 | | 70,721,784.00 |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | (11,555.00) | | (11,555.00) | 0.00 | | 0.00 |
| 26. TOTAL STATE AID RECEIVED (Lines C24 plus C25) | 65,039,428.69 | 0.00 | 65,039,428.69 | 70,721,784.00 | 0.00 | 70,721,784.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 121,622,140.87 | | 121,622,140.87 | 114,039,845.00 | | 114,039,845.00 |
| 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | (54,002.62) | | (54,002.62) | 107,000.00 | | 107,000.00 |
| D. APPROPRIATIONS LIMIT CALCULATIONS | | | 2020-21 Actual | | | 2021-22 Budget |
| PRELIMINARY APPROPRIATIONS LIMIT | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 64,338,256.73 | | | 66,738,073.71 |
| 2. Inflation Adjustment | | | 1.0373 | | | 1.0573 |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) | | | 1.0000 | | | 0.9267 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 66,738,073.71 | | | 65,389,958.61 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 5. Local Revenues Excluding Interest (Line C18) | | | 19,613,069.31 | | | 17,645,847.00 |
| 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) | | | 878,212.80 | | | 813,849.60 |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) | | | 48,020,104.72 | | | 48,623,250.61 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 48,020,104.72 | | | 48,623,250.61 |
| 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]) | | | (54,002.62) | | | 62,236.60 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 19,559,066.69 | | | 17,708,083.60 |
| 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) | | | 48,074,107.34 | | | 48,561,014.01 |
| 9. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D7b) | | | 19,559,066.69 | | | |
| b. State Subventions (Line D8) | | | 48,074,107.34 | | | |
| c. Less: Excluded Appropriations (Line C23) | | | 895,100.32 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 66,738,073.71 | | | |

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,104,898.18
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 82,471,487.84

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.76%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 4,642,218.49 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 1,146,958.26 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 0.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 415,675.43 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 6,204,852.18 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 869,099.63 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 7,073,951.81 |

B. Base Costs

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 67,566,150.54 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 12,665,750.93 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 7,407,017.10 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 234,590.36 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 1,315,199.36 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 0.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 35,381.48 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 64,085.94 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 10,639,522.13 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 0.00 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 1,722,492.65 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 1,129,734.69 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 2,847,120.88 |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 105,627,046.06 |

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 5.87%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 6.70%

Part IV - Carry-forward Adjustment

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

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

| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | <u>6,204,852.18</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>515,985.80</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>0.00</u> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.54%) times Part III, Line B19); zero if negative | <u>869,099.63</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.54%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.54%) times Part III, Line B19); zero if positive | <u>0.00</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>869,099.63</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>1</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>869,099.63</u> |

Approved indirect cost rate: 5.54%
Highest rate used in any program: 5.54%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|-----------------------------------------------------------------------------|-----------------------------------------------------------|----------------------|
| 01 | 3010 | 2,778,015.10 | 153,902.03 | 5.54% |
| 01 | 3182 | 39,487.12 | 2,187.56 | 5.54% |
| 01 | 3210 | 522,971.34 | 28,972.61 | 5.54% |
| 01 | 3215 | 152,384.60 | 8,442.10 | 5.54% |
| 01 | 3310 | 1,503,126.78 | 83,273.22 | 5.54% |
| 01 | 3312 | 22,781.88 | 1,262.12 | 5.54% |
| 01 | 3315 | 42,924.91 | 2,377.09 | 5.54% |
| 01 | 3385 | 107,761.04 | 5,969.96 | 5.54% |
| 01 | 4035 | 187,352.44 | 10,379.32 | 5.54% |
| 01 | 4124 | 108,483.33 | 4,236.66 | 3.91% |
| 01 | 4127 | 80,522.77 | 4,460.96 | 5.54% |
| 01 | 4203 | 64,016.39 | 3,546.50 | 5.54% |
| 01 | 5640 | 96,059.85 | 5,321.71 | 5.54% |
| 01 | 6010 | 102,800.58 | 5,139.95 | 5.00% |
| 01 | 6230 | 499,397.77 | 27,667.02 | 5.54% |
| 01 | 6387 | 210,757.54 | 11,675.97 | 5.54% |
| 01 | 6388 | 150,389.78 | 6,015.59 | 4.00% |
| 01 | 6512 | 137,441.94 | 7,614.28 | 5.54% |
| 01 | 6520 | 31,151.93 | 1,444.25 | 4.64% |
| 01 | 6546 | 374,142.62 | 20,727.50 | 5.54% |
| 01 | 7370 | 142,527.52 | 7,895.42 | 5.54% |
| 01 | 7388 | 70,207.03 | 3,889.47 | 5.54% |
| 01 | 7420 | 612,771.30 | 33,947.00 | 5.54% |
| 01 | 7510 | 163,572.00 | 9,061.75 | 5.54% |
| 11 | 6391 | 1,447,607.42 | 72,380.36 | 5.00% |
| 12 | 6105 | 1,071,280.90 | 56,235.35 | 5.25% |
| 13 | 5310 | 2,792.22 | 136.03 | 4.87% |
| 13 | 5316 | 336,898.00 | 6,995.00 | 2.08% |
| 13 | 5330 | 3,436,804.18 | 121,422.15 | 3.53% |
| 13 | 5370 | 64,969.67 | 721.99 | 1.11% |

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

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|--------------------------------------------------------------------------------|---------------------------------------|---------------------------------------------|------------------------------------------------------|------------------------------------------------------------|--------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 0.00 | | 182,885.99 | 182,885.99 |
| 2. State Lottery Revenue | 8560 | 1,220,343.32 | | 533,914.30 | 1,754,257.62 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 1,220,343.32 | 0.00 | 716,800.29 | 1,937,143.61 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 1,003,159.33 | | | 1,003,159.33 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | | 0.00 |
| 3. Employee Benefits | 3000-3999 | 217,183.99 | | | 217,183.99 |
| 4. Books and Supplies | 4000-4999 | 0.00 | | 151,592.77 | 151,592.77 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 0.00 | | | 0.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | | |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | | |
| 6. Capital Outlay | 6000-6999 | 0.00 | | | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211,7212,7221, 7222,7281,7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213,7223, 7283,7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | | | | |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 1,220,343.32 | 0.00 | 151,592.77 | 1,371,936.09 |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12) | | | | | |
| | 979Z | 0.00 | 0.00 | 565,207.52 | 565,207.52 |
| D. COMMENTS: | | | | | |

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

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

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

| | ----- Teacher Full-Time Equivalents ----- | | | | ----- Classroom Units ----- | | Pupils Transported |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------------------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------|--------------------------------------------------------|---------------------------------------------|--------------------------------------|
| | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) |
| A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input) | 0.00 | 0.00 | 0.00 | 56,709.21 | 11,486,016.39 | 0.00 | 0.00 |
| B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) |
| Instructional Goals Description | | | | | | | |
| 0001 Pre-Kindergarten | | | | 9.63 | 9.00 | | |
| 1110 Regular Education, K-12 | | | | 512.67 | 381.00 | | |
| 3100 Alternative Schools | | | | | | | |
| 3200 Continuation Schools | | | | 12.00 | 15.00 | | |
| 3300 Independent Study Centers | | | | 1.00 | | | |
| 3400 Opportunity Schools | | | | | | | |
| 3550 Community Day Schools | | | | | | | |
| 3700 Specialized Secondary Programs | | | | | | | |
| 3800 Career Technical Education | | | | 2.00 | 1.00 | | |
| 4110 Regular Education, Adult | | | | | | | |
| 4610 Adult Independent Study Centers | | | | | | | |
| 4620 Adult Correctional Education | | | | | | | |
| 4630 Adult Career Technical Education | | | | | | | |
| 4760 Bilingual | | | | 5.75 | 4.75 | | |
| 4850 Migrant Education | | | | | | | |
| 5000-5999 Special Education (allocated to 5001) | | | | 91.75 | 0.30 | | |
| 6000 ROC/P | | | | 3.00 | | | |
| Other Goals Description | | | | | | | |
| 7110 Nonagency - Educational | | | | | | | |
| 7150 Nonagency - Other | | | | | | | |
| 8100 Community Services | | | | | 0.40 | | |
| 8500 Child Care and Development Services | | | | | | | |
| Other Funds Description | | | | | | | |
| -- Adult Education (Fund 11) | | | | | | | |
| -- Child Development (Fund 12) | | | | | 35.00 | | |
| -- Cafeteria (Funds 13 & 61) | | | | | | | |
| C. Total Allocation Factors | 0.00 | 0.00 | 0.00 | 637.80 | 446.45 | 0.00 | 0.00 |

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

| Goal | Program/Activity | ----- Direct Costs ----- | | | Central Admin Costs (col. 3 x Sch. CAC line E) Column 4 | Other Costs (Schedule OC) Column 5 | Total Costs by Program (col. 3 + 4 + 5) Column 6 |
|----------------------------|---------------------------------------------------------------------------------------------------------|----------------------------------------------|----------------------------------------|--------------------------------------|------------------------------------------------------------------|------------------------------------------|-----------------------------------------------------------|
| | | Direct Charged (Schedule DCC) Column 1 | Allocated (Schedule AC) Column 2 | Subtotal (col. 1 + 2) Column 3 | | | |
| Instructional Goals | | | | | | | |
| 0001 | Pre-Kindergarten | 734,267.57 | 232,403.22 | 966,670.79 | 62,827.83 | | 1,029,498.62 |
| 1110 | Regular Education, K-12 | 65,841,060.35 | 9,847,738.75 | 75,688,799.10 | 4,919,320.25 | | 80,608,119.35 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3200 | Continuation Schools | 2,033,560.42 | 386,978.60 | 2,420,539.02 | 157,320.59 | | 2,577,859.61 |
| 3300 | Independent Study Centers | 302,844.62 | 88.91 | 302,933.53 | 19,688.87 | | 322,622.40 |
| 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 | 1,345,711.53 | 25,905.27 | 1,371,616.80 | 89,146.91 | | 1,460,763.71 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4760 | Bilingual | 1,185,177.43 | 122,716.60 | 1,307,894.03 | 85,005.31 | | 1,392,899.34 |
| 4850 | Migrant Education | 16,629.14 | 0.00 | 16,629.14 | 1,080.79 | | 17,709.93 |
| 5000-5999 | Special Education | 20,416,714.86 | 15,876.07 | 20,432,590.93 | 1,327,996.47 | | 21,760,587.40 |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 122,513.73 | 266.74 | 122,780.47 | 7,980.00 | | 130,760.47 |
| Other Goals | | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8100 | Community Services | 0.00 | 10,290.98 | 10,290.98 | 668.85 | | 10,959.83 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Other Costs | | | | | | | |
| ---- | Food Services | | | | | 23,220.09 | 23,220.09 |
| ---- | Enterprise | | | | | 0.00 | 0.00 |
| ---- | Facilities Acquisition & Construction | | | | | 210,859.60 | 210,859.60 |
| ---- | Other Outgo | | | | | 4,466,543.44 | 4,466,543.44 |
| Other Funds | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) | | 900,460.46 | 900,460.46 | 532,807.65 | | 1,433,268.11 |
| ---- | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | (257,890.88) | | (257,890.88) |
| ---- | Total General Fund and Charter Schools Funds Expenditures | 91,998,479.65 | 11,542,725.60 | 103,541,205.25 | 6,945,952.64 | 4,700,623.13 | 115,187,781.02 |

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

| Goal | Type of Program | Instruction (Functions 1000-1999) | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3110-3160 and 3900) | Pupil Transportation (Function 3600) | Ancillary Services (Functions 4000-4999) | Community Services (Functions 5000-5999) | General Administration (Functions 7000-7999, except 7210)* | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Total |
|-----------------------------------|-------------------------------------|--------------------------------------|-----------------------------------------------------------------------|---------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------------------------|-----------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------|---------------|
| Instructional Goals | | | | | | | | | | | | | |
| 0001 | Pre-Kindergarten | 734,267.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 734,267.57 |
| 1110 | Regular Education, K-12 | 50,975,242.17 | 2,638,669.98 | 1,826,537.06 | 6,495,968.57 | 2,899,366.67 | 770,685.54 | 234,590.36 | | | 0.00 | 0.00 | 65,841,060.35 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 1,614,759.07 | 1,070.00 | 0.00 | 375,897.40 | 41,833.95 | 0.00 | 0.00 | | | 0.00 | 0.00 | 2,033,560.42 |
| 3300 | Independent Study Centers | 302,844.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 302,844.62 |
| 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 | 1,309,269.02 | 10,041.70 | 0.00 | 16,435.33 | 9,965.48 | 0.00 | 0.00 | | | 0.00 | 0.00 | 1,345,711.53 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 400,460.61 | 682,027.53 | 102,689.29 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 1,185,177.43 |
| 4850 | Migrant Education | 16,629.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 16,629.14 |
| 5000-5999 | Special Education | 16,232,450.57 | 579,028.13 | 0.00 | 0.00 | 3,603,744.59 | 1,491.57 | 0.00 | | | 0.00 | 0.00 | 20,416,714.86 |
| 6000 | ROC/P | 122,513.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 122,513.73 |
| Other Goals | | | | | | | | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 |
| Total Direct Charged Costs | | 71,708,436.50 | 3,910,837.34 | 1,929,226.35 | 6,888,301.30 | 6,554,910.69 | 772,177.11 | 234,590.36 | 0.00 | 0.00 | 0.00 | 0.00 | 91,998,479.65 |

* Functions 7100-7199 for goals 8100 and 8500

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

| Goal | Type of Program | Allocated Support Costs (Based on factors input on Form PCRAF) | | | Total |
|--------------------------------------|---------------------------------------|----------------------------------------------------------------|-----------------|--------------------|---------------|
| | | Full-Time Equivalents | Classroom Units | Pupils Transported | |
| Instructional Goals | | | | | |
| 0001 | Pre-Kindergarten | 856.24 | 231,546.98 | 0.00 | 232,403.22 |
| 1110 | Regular Education, K-12 | 45,583.43 | 9,802,155.32 | 0.00 | 9,847,738.75 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 1,066.97 | 385,911.63 | 0.00 | 386,978.60 |
| 3300 | Independent Study Centers | 88.91 | 0.00 | 0.00 | 88.91 |
| 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 | 177.83 | 25,727.44 | 0.00 | 25,905.27 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 511.25 | 122,205.35 | 0.00 | 122,716.60 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 8,157.84 | 7,718.23 | 0.00 | 15,876.07 |
| 6000 | ROC/P | 266.74 | 0.00 | 0.00 | 266.74 |
| 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 | 10,290.98 | 0.00 | 10,290.98 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Funds | | | | | |
| -- | Adult Education (Fund 11) | | 0.00 | | 0.00 |
| -- | Child Development (Fund 12) | 0.00 | 900,460.46 | 0.00 | 900,460.46 |
| -- | Cafeteria (Funds 13 and 61) | | 0.00 | | 0.00 |
| Total Allocated Support Costs | | 56,709.21 | 11,486,016.39 | 0.00 | 11,542,725.60 |

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

| | | |
|----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|----------------|
| A. Central Administration Costs in General Fund and Charter Schools Funds | | |
| 1 | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999) | 1,315,199.36 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 0.00 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 4,677,599.97 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 1,211,044.20 |
| 5 | Total Central Administration Costs in General Fund and Charter Schools Funds | 7,203,843.53 |
| B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 91,998,479.65 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 11,542,725.60 |
| 3 | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | 103,541,205.25 |
| C. Direct Charged Costs in Other Funds | | |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 1,722,492.65 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 1,129,734.69 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 4,445,105.60 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 7,297,332.94 |
| D. Total Direct Charged and Allocated Costs (B3 + C5) | | 110,838,538.19 |
| E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D) | | 6.50% |

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

| Type of Activity | Food Services (Function 3700) | Enterprise (Function 6000) | Facilities Acquisition & Construction (Function 8500) | Other Outgo (Functions 9000-9999) | Total |
|--------------------------------------------------------------|----------------------------------|-------------------------------|-------------------------------------------------------------|--------------------------------------|--------------|
| Food Services (Objects 1000-5999, 6400, and 6500) | 23,220.09 | | | | 23,220.09 |
| Enterprise (Objects 1000-5999, 6400, and 6500) | | 0.00 | | | 0.00 |
| Facilities Acquisition & Construction (Objects 1000-6500) | | | 210,859.60 | | 210,859.60 |
| Other Outgo (Objects 1000-7999) | | | | 4,466,543.44 | 4,466,543.44 |
| Total Other Costs | 23,220.09 | 0.00 | 210,859.60 | 4,466,543.44 | 4,700,623.13 |

| | | |
|---------------------------------------------|-------------------------|------------------------------------------------------------|
| Current LEA: 19-64279-0000000 Azusa Unified | | |
| Selected SELPA: DX | | (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) |
| DX | East San Gabriel Valley | |
| | | |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|-------------------------------------------------------|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (8,763.46) | 0.00 | (257,890.88) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 1,000,000.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 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 | 556.90 | 0.00 | 72,380.36 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 120.00 | 0.00 | 56,235.35 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 1,923.00 | 0.00 | 129,275.17 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 1,000,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 6,163.56 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 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 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|------------------------------------------|--------------------------|-----------------------|----------------------------|-----------------------|----------------------------------------|-----------------------------------------|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 8,763.46 | (8,763.46) | 257,890.88 | (257,890.88) | 1,000,000.00 | 1,000,000.00 | 0.00 | 0.00 |

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

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|----------------------------------------|--------------|---------------|
| UNDUPLICATED PUPIL COUNT | | | | | | | | | 1,157 |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 2,284,848.42 | 0.00 | 0.00 | 96,577.10 | 269,095.90 | 6,047,387.09 | | 8,697,908.51 |
| 2000-2999 | Classified Salaries | 867,041.46 | 0.00 | 0.00 | 0.00 | 160,982.53 | 2,910,259.30 | | 3,938,283.29 |
| 3000-3999 | Employee Benefits | 854,328.29 | 0.00 | 0.00 | 35,462.52 | 131,140.83 | 2,997,459.99 | | 4,018,391.63 |
| 4000-4999 | Books and Supplies | 3,983.90 | 0.00 | 0.00 | 0.00 | 0.00 | 38,439.53 | | 42,423.43 |
| 5000-5999 | Services and Other Operating Expenditures | 135,495.99 | 0.00 | 0.00 | 0.00 | 0.00 | 3,584,212.01 | | 3,719,708.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 4,145,698.06 | 0.00 | 0.00 | 132,039.62 | 561,219.26 | 15,577,757.92 | 0.00 | 20,416,714.86 |
| 7310 | Transfers of Indirect Costs | 7,414.21 | 0.00 | 0.00 | 0.00 | 2,377.99 | 111,614.10 | | 121,406.30 |
| 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 | 15,876.06 | | | | | | | 15,876.06 |
| | Total Indirect Costs and PCR Allocations | 23,290.27 | 0.00 | 0.00 | 0.00 | 2,377.99 | 111,614.10 | 0.00 | 137,282.36 |
| | TOTAL COSTS | 4,168,988.33 | 0.00 | 0.00 | 132,039.62 | 563,597.25 | 15,689,372.02 | 0.00 | 20,553,997.22 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 34,623.00 | 0.00 | 0.00 | 0.00 | 165,543.81 | 854,308.55 | | 1,054,475.36 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 28,397.92 | 153,617.37 | | 182,015.29 |
| 3000-3999 | Employee Benefits | 8,821.91 | 0.00 | 0.00 | 0.00 | 53,599.49 | 247,659.64 | | 310,081.04 |
| 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 | 22,781.88 | 0.00 | 0.00 | 0.00 | 0.00 | 106,905.86 | | 129,687.74 |
| 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 | 66,226.79 | 0.00 | 0.00 | 0.00 | 247,541.22 | 1,362,491.42 | 0.00 | 1,676,259.43 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 2,377.99 | 83,272.32 | | 85,650.31 |
| 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 | 2,377.99 | 83,272.32 | 0.00 | 85,650.31 |
| | TOTAL BEFORE OBJECT 8980 | 66,226.79 | 0.00 | 0.00 | 0.00 | 249,919.21 | 1,445,763.74 | 0.00 | 1,761,909.74 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | 1,761,909.74 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|----------------------------------------|--------------|---------------|
| STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 2,250,225.42 | 0.00 | 0.00 | 96,577.10 | 103,552.09 | 5,193,078.54 | | 7,643,433.15 |
| 2000-2999 | Classified Salaries | 867,041.46 | 0.00 | 0.00 | 0.00 | 132,584.61 | 2,756,641.93 | | 3,756,268.00 |
| 3000-3999 | Employee Benefits | 845,506.38 | 0.00 | 0.00 | 35,462.52 | 77,541.34 | 2,749,800.35 | | 3,708,310.59 |
| 4000-4999 | Books and Supplies | 3,983.90 | 0.00 | 0.00 | 0.00 | 0.00 | 38,439.53 | | 42,423.43 |
| 5000-5999 | Services and Other Operating Expenditures | 112,714.11 | 0.00 | 0.00 | 0.00 | 0.00 | 3,477,306.15 | | 3,590,020.26 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 4,079,471.27 | 0.00 | 0.00 | 132,039.62 | 313,678.04 | 14,215,266.50 | 0.00 | 18,740,455.43 |
| 7310 | Transfers of Indirect Costs | 7,414.21 | 0.00 | 0.00 | 0.00 | 0.00 | 28,341.78 | | 35,755.99 |
| 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 | 15,876.06 | | | | | | | 15,876.06 |
| | Total Indirect Costs and PCR Allocations | 23,290.27 | 0.00 | 0.00 | 0.00 | 0.00 | 28,341.78 | 0.00 | 51,632.05 |
| | TOTAL BEFORE OBJECT 8980 | 4,102,761.54 | 0.00 | 0.00 | 132,039.62 | 313,678.04 | 14,243,608.28 | 0.00 | 18,792,087.48 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | 18,792,087.48 |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 38.27 | | 38.27 |
| 2000-2999 | Classified Salaries | 1,121.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 1,121.74 |
| 3000-3999 | Employee Benefits | 369.83 | 0.00 | 0.00 | 0.00 | 0.00 | 8.65 | | 378.48 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 1,491.57 | 0.00 | 0.00 | 0.00 | 0.00 | 46.92 | 0.00 | 1,538.49 |
| 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 | 1,491.57 | 0.00 | 0.00 | 0.00 | 0.00 | 46.92 | 0.00 | 1,538.49 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | 13,496,627.43 |
| | TOTAL COSTS | | | | | | | | 13,498,165.92 |

* 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 | 19,000,755.82 | 13,146,259.99 |
| 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) | 19,000,755.82 | 13,146,259.99 |
| C. Unduplicated Pupil Count | | |
| 1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet | 1,230.00 | |
| 2. Enter any adjustments not included in Line C1 (explain below) | | |
| _____ | | |
| _____ | | |
| _____ | | |
| 3. 2019-20 Unduplicated Pupil Count, Adjusted for 2020-21 MOE Calculation (Line C1 plus Line C2) | 1,230.00 | |

SELPA: East San Gabriel Valley (DX)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: East San Gabriel Valley (DX)

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) _____ 0.00 (d)

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

If (b) is less than (a).

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

Available to set aside for EIS
(line (b) minus line (e), zero if negative) _____ 0.00 (f)

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

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

SELPA: East San Gabriel Valley (DX)

SECTION 3

| | <u>Column A</u> | <u>Column B</u> | <u>Column C</u> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------------|-------------------------------|
| | Actual Expenditures (LE-CY Worksheet) FY 2020-21 | Actual Expenditures Comparison Year FY 2019-20 | Difference (A - B) |
| A. COMBINED STATE AND LOCAL EXPENDITURES METHOD | | | |
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. | | | |
| a. Total special education expenditures | 20,553,997.22 | | |
| b. Less: Expenditures paid from federal sources | 1,761,909.74 | | |
| c. Expenditures paid from state and local sources | 18,792,087.48 | 19,017,223.39 | |
| Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation | | 19,017,223.39 | |
| 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 | 18,792,087.48 | 19,017,223.39 | (225,135.91) |

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

| | Actual FY 2020-21 | Comparison Year FY 2019-20 | Difference |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|---------------------------------------|-------------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. | | | |
| a. Total special education expenditures | 20,553,997.22 | | |
| b. Less: Expenditures paid from federal sources | 1,761,909.74 | | |
| c. Expenditures paid from state and local sources | 18,792,087.48 | 19,017,223.39 | |
| Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation | | 19,017,223.39 | |
| 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 | 18,792,087.48 | 19,017,223.39 | |
| d. Special education unduplicated pupil count | 1,157 | 1,230 | |
| e. Per capita state and local expenditures (A2c/A2d) | 16,242.08 | 15,461.16 | 780.92 |

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 San Gabriel Valley (DX)

B. LOCAL EXPENDITURES ONLY METHOD

| | Actual FY 2020-21 | Comparison Year FY 2018-19 | Difference |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------------------|------------------|
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. | | | |
| a. Expenditures paid from local sources | 13,498,165.92 | 13,413,100.00 | |
| Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation | | 13,413,100.00 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | <u>13,498,165.92</u> | <u>13,413,100.00</u> | <u>85,065.92</u> |

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 | 13,498,165.92 | 13,146,259.99 | |
| Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE | | 13,146,259.99 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | <u>13,498,165.92</u> | <u>13,146,259.99</u> | |
| b. Special education unduplicated pupil count | 1,157 | 1,230 | |
| c. Per capita local expenditures (B2a/B2b) | <u>11,666.52</u> | <u>10,688.02</u> | <u>978.50</u> |

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.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Latasha D. Jamal
Contact Name

626-858-6162
Telephone Number

Assistant Superintendent, Business Services
Title

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Email Address

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

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|----------------------------------------|--------------|---------------|
| UNDUPLICATED PUPIL COUNT | | | | | | | | | 1,157 |
| TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 2,245,411.00 | 0.00 | 0.00 | 97,630.00 | 265,084.00 | 5,898,331.00 | | 8,506,456.00 |
| 2000-2999 | Classified Salaries | 856,214.00 | 0.00 | 0.00 | 0.00 | 137,175.00 | 2,580,817.00 | | 3,574,206.00 |
| 3000-3999 | Employee Benefits | 896,476.00 | 0.00 | 0.00 | 26,058.00 | 101,215.00 | 2,342,423.00 | | 3,366,172.00 |
| 4000-4999 | Books and Supplies | 21,250.00 | 0.00 | 0.00 | 0.00 | 0.00 | 124,109.00 | | 145,359.00 |
| 5000-5999 | Services and Other Operating Expenditures | 523,219.00 | 0.00 | 0.00 | 0.00 | 413.00 | 3,476,879.00 | | 4,000,511.00 |
| 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 | 4,542,570.00 | 0.00 | 0.00 | 123,688.00 | 503,887.00 | 14,422,559.00 | 0.00 | 19,592,704.00 |
| 7310 | Transfers of Indirect Costs | 12,616.00 | 0.00 | 0.00 | 0.00 | 2,973.00 | 147,915.00 | | 163,504.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 12,616.00 | 0.00 | 0.00 | 0.00 | 2,973.00 | 147,915.00 | 0.00 | 163,504.00 |
| | TOTAL COSTS | 4,555,186.00 | 0.00 | 0.00 | 123,688.00 | 506,860.00 | 14,570,474.00 | 0.00 | 19,756,208.00 |
| STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 2,208,624.00 | 0.00 | 0.00 | 97,630.00 | 101,202.00 | 4,741,028.00 | | 7,148,484.00 |
| 2000-2999 | Classified Salaries | 856,214.00 | 0.00 | 0.00 | 0.00 | 109,157.00 | 2,456,105.00 | | 3,421,476.00 |
| 3000-3999 | Employee Benefits | 886,759.00 | 0.00 | 0.00 | 26,058.00 | 45,727.00 | 1,998,174.00 | | 2,956,718.00 |
| 4000-4999 | Books and Supplies | 21,250.00 | 0.00 | 0.00 | 0.00 | 0.00 | 124,109.00 | | 145,359.00 |
| 5000-5999 | Services and Other Operating Expenditures | 248,895.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,452,379.00 | | 3,701,274.00 |
| 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 | 4,221,742.00 | 0.00 | 0.00 | 123,688.00 | 256,086.00 | 12,771,795.00 | 0.00 | 17,373,311.00 |
| 7310 | Transfers of Indirect Costs | 12,586.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26,623.00 | | 39,209.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 12,586.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26,623.00 | 0.00 | 39,209.00 |
| | TOTAL BEFORE OBJECT 8980 | 4,234,328.00 | 0.00 | 0.00 | 123,688.00 | 256,086.00 | 12,798,418.00 | 0.00 | 17,412,520.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | 488,355.00 |
| | TOTAL COSTS | | | | | | | | 17,900,875.00 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total | |
|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|----------------------------------------|--------------|-------|----------------------|
| LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section) | | | | | | | | | 488,355.00 |
| 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) | | | | | | | | | 11,727,757.00 |
| | TOTAL COSTS | | | | | | | | | 12,216,112.00 |

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

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|----------------------------------------|--------------|---------------|
| | UNDUPLICATED PUPIL COUNT | | | | | | | | 1,157 |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 2,284,848.42 | 0.00 | 0.00 | 96,577.10 | 269,095.90 | 6,047,387.09 | | 8,697,908.51 |
| 2000-2999 | Classified Salaries | 867,041.46 | 0.00 | 0.00 | 0.00 | 160,982.53 | 2,910,259.30 | | 3,938,283.29 |
| 3000-3999 | Employee Benefits | 854,328.29 | 0.00 | 0.00 | 35,462.52 | 131,140.83 | 2,997,459.99 | | 4,018,391.63 |
| 4000-4999 | Books and Supplies | 3,983.90 | 0.00 | 0.00 | 0.00 | 0.00 | 38,439.53 | | 42,423.43 |
| 5000-5999 | Services and Other Operating Expenditures | 135,495.99 | 0.00 | 0.00 | 0.00 | 0.00 | 3,584,212.01 | | 3,719,708.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 4,145,698.06 | 0.00 | 0.00 | 132,039.62 | 561,219.26 | 15,577,757.92 | 0.00 | 20,416,714.86 |
| 7310 | Transfers of Indirect Costs | 7,414.21 | 0.00 | 0.00 | 0.00 | 2,377.99 | 111,614.10 | | 121,406.30 |
| 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) | 15,876.06 | | | | | | | 15,876.06 |
| | Total Indirect Costs | 7,414.21 | 0.00 | 0.00 | 0.00 | 2,377.99 | 111,614.10 | 0.00 | 121,406.30 |
| | TOTAL COSTS | 4,153,112.27 | 0.00 | 0.00 | 132,039.62 | 563,597.25 | 15,689,372.02 | 0.00 | 20,538,121.16 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 34,623.00 | 0.00 | 0.00 | 0.00 | 165,543.81 | 854,308.55 | | 1,054,475.36 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 28,397.92 | 153,617.37 | | 182,015.29 |
| 3000-3999 | Employee Benefits | 8,821.91 | 0.00 | 0.00 | 0.00 | 53,599.49 | 247,659.64 | | 310,081.04 |
| 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 | 22,781.88 | 0.00 | 0.00 | 0.00 | 0.00 | 106,905.86 | | 129,687.74 |
| 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 | 66,226.79 | 0.00 | 0.00 | 0.00 | 247,541.22 | 1,362,491.42 | 0.00 | 1,676,259.43 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 2,377.99 | 83,272.32 | | 85,650.31 |
| 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 | 2,377.99 | 83,272.32 | 0.00 | 85,650.31 |
| | TOTAL BEFORE OBJECT 8980 | 66,226.79 | 0.00 | 0.00 | 0.00 | 249,919.21 | 1,445,763.74 | 0.00 | 1,761,909.74 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | 1,761,909.74 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|----------------------------------------|--------------|---------------|
| STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 2,250,225.42 | 0.00 | 0.00 | 96,577.10 | 103,552.09 | 5,193,078.54 | | 7,643,433.15 |
| 2000-2999 | Classified Salaries | 867,041.46 | 0.00 | 0.00 | 0.00 | 132,584.61 | 2,756,641.93 | | 3,756,268.00 |
| 3000-3999 | Employee Benefits | 845,506.38 | 0.00 | 0.00 | 35,462.52 | 77,541.34 | 2,749,800.35 | | 3,708,310.59 |
| 4000-4999 | Books and Supplies | 3,983.90 | 0.00 | 0.00 | 0.00 | 0.00 | 38,439.53 | | 42,423.43 |
| 5000-5999 | Services and Other Operating Expenditures | 112,714.11 | 0.00 | 0.00 | 0.00 | 0.00 | 3,477,306.15 | | 3,590,020.26 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 4,079,471.27 | 0.00 | 0.00 | 132,039.62 | 313,678.04 | 14,215,266.50 | 0.00 | 18,740,455.43 |
| 7310 | Transfers of Indirect Costs | 7,414.21 | 0.00 | 0.00 | 0.00 | 0.00 | 28,341.78 | | 35,755.99 |
| 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) | 15,876.06 | | | | | | | 15,876.06 |
| | Total Indirect Costs | 7,414.21 | 0.00 | 0.00 | 0.00 | 0.00 | 28,341.78 | 0.00 | 35,755.99 |
| | TOTAL BEFORE OBJECT 8980 | 4,086,885.48 | 0.00 | 0.00 | 132,039.62 | 313,678.04 | 14,243,608.28 | 0.00 | 18,776,211.42 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | 18,776,211.42 |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 38.27 | | 38.27 |
| 2000-2999 | Classified Salaries | 1,121.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 1,121.74 |
| 3000-3999 | Employee Benefits | 369.83 | 0.00 | 0.00 | 0.00 | 0.00 | 8.65 | | 378.48 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 1,491.57 | 0.00 | 0.00 | 0.00 | 0.00 | 46.92 | 0.00 | 1,538.49 |
| 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 | 1,491.57 | 0.00 | 0.00 | 0.00 | 0.00 | 46.92 | 0.00 | 1,538.49 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | 13,496,627.43 |
| | TOTAL COSTS | | | | | | | | 13,498,165.92 |

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

SELPA: East San Gabriel Valley (DX)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: East San Gabriel Valley (DX)

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

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

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

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

| | | |
|--------------------------------------------------------------------------------------------------------|----------------|-------|
| If (b) is greater than (a). | | |
| Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) | _____ (c) | |
| Available for MOE reduction. (line (a) minus line (c), zero if negative) | _____ 0.00 (d) | |
| Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). | _____ | _____ |

| | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------|
| If (b) is less than (a). | | |
| Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). | _____ (e) | _____ |
| Available to set aside for EIS (line (b) minus line (e), zero if negative) | _____ 0.00 (f) | |

| |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>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:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

SELPA: East San Gabriel Valley (DX)

SECTION 3

| | <u>Column A</u> | <u>Column B</u> | <u>Column C</u> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|------------------------------------------------------------|-------------------------------|
| | Budgeted Amounts (LB-B Worksheet) FY 2021-22 | Actual Expenditures Comparison Year 2019-20 | Difference (A - B) |
| A. COMBINED STATE AND LOCAL EXPENDITURES METHOD | | | |
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. | | | |
| a. Total special education expenditures | 19,756,208.00 | | |
| b. Less: Expenditures paid from federal sources | 1,855,333.00 | | |
| c. Expenditures paid from state and local sources | 17,900,875.00 | 19,017,223.39 | |
| Add/Less: Adjustments and/or PCRA required for MOE calculation | | (16,467.57) | |
| Comparison year's expenditures, adjusted for MOE calculation | | 19,000,755.82 | |
| 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 | 17,900,875.00 | 19,000,755.82 | (1,099,880.82) |

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

| | Budgeted Amounts FY 2021-22 | Comparison Year 2020-21 | Difference |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|------------------------------------|-------------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. | | | |
| a. Total special education expenditures | 19,756,208.00 | | |
| b. Less: Expenditures paid from federal sources | 1,855,333.00 | | |
| c. Expenditures paid from state and local sources | 17,900,875.00 | 18,792,087.48 | |
| Add/Less: Adjustments and/or PCRA required for MOE calculation | | | |
| Comparison year's expenditures, adjusted for MOE calculation | | 18,792,087.48 | |
| 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 | 17,900,875.00 | 18,792,087.48 | |
| d. Special education unduplicated pupil count | 1157 | 1157 | |
| e. Per capita state and local expenditures (A2c/A2d) | 15,471.80 | 16,242.08 | (770.28) |

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 San Gabriel Valley (DX)

B. LOCAL EXPENDITURES ONLY METHOD

| | Budget FY 2021-22 | Comparison Year 2020-21 | Difference |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------------|-----------------------|
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. | | | |
| a. Expenditures paid from local sources | 12,216,112.00 | 13,498,165.92 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 13,498,165.92 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | <u>12,216,112.00</u> | <u>13,498,165.92</u> | <u>(1,282,053.92)</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 2020-21 | Difference |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------------|-------------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures | | | |
| a. Expenditures paid from local sources | 12,216,112.00 | 13,498,165.92 | |
| Add/Less: Adjustments required for MOE calculation | | | |
| Comparison year's expenditures, adjusted for MOE calculation | | 13,498,165.92 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | <u>12,216,112.00</u> | <u>13,498,165.92</u> | |
| b. Special education unduplicated pupil count | <u>1,157</u> | <u>1,157</u> | |
| c. Per capita local expenditures (B2a/B2b) | <u>10,558.44</u> | <u>11,666.52</u> | <u>(1,108.08)</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.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

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Unaudited Actuals
2021-22 Budget
Technical Review Checks

Azusa Unified

Los Angeles County

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

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

IMPORT CHECKS

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

| ACCOUNT | | | | RESOURCE | OBJECT | VALUE |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----|------|----------|--------|--------------|
| FD | RS | PY | GO | FN | OB | |
| 01 | 3210 | 0 | 0000 | 0000 | 9740 | 1,448,080.00 |
| Explanation:Resource 3210 - ESSER I funds expire on September 30, 2022 and will be used during the 2021-22 fiscal year; resource will balance when revenues are budgeted. | | | | | | |
| 01 | 3215 | 0 | 0000 | 0000 | 9740 | 428,845.00 |
| Explanation:Resource 3215 - GEER I funds expire on September 30, 2022 and will be used during the 2021-22 fiscal year; resource will balance when revenues are budgeted. | | | | | | |

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| FUND | RESOURCE | NEG. EFB |
|------|----------|----------|
|------|----------|----------|

01 8150 -193,905.00
 Explanation:Resource 8150 will become positive before 2021-22 First Interim
 by updating expenditure plans and moving expenditures to Fund 14.

Total of negative resource balances for Fund 01 -193,905.00

13 0000 -13,026.63
 Explanation:Fund 13, Resource 0000 is negative due to the GASB 72 required
 entry for Fair Market Value of cash, completed for the first time in 2020-21.

Total of negative resource balances for Fund 13 -13,026.63

25 0000 -7,752.88
 Explanation:Fund 25, Resource 0000 is negative due to the GASB 72 required
 entry for Fair Market Value of cash, completed for the first time in 2020-21.

Total of negative resource balances for Fund 25 -7,752.88

35 0000 -7,632.09
 Explanation:Fund 35, Resource 0000 is negative due to the GASB 72 required
 entry for Fair Market Value of cash, completed for the first time in 2020-21.

Total of negative resource balances for Fund 35 -7,632.09

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

| <u>FUND</u> | <u>RESOURCE</u> | <u>OBJECT</u> | <u>VALUE</u> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------|--------------|
| 01 | 8150 | 9790 | -193,905.00 |
| Explanation:Resource 8150 will become positive before 2021-22 First Interim by updating expenditure plans and moving expenditures to Fund 14. | | | |
| 13 | 0000 | 9790 | -13,026.63 |
| Explanation:Fund 13, Resource 0000 is negative due to the GASB 72 required entry for Fair Market Value of cash, completed for the first time in 2020-21. | | | |
| 25 | 0000 | 9790 | -7,752.88 |
| Explanation:Fund 25, Resource 0000 is negative due to the GASB 72 required entry for Fair Market Value of cash, completed for the first time in 2020-21. | | | |
| 35 | 0000 | 9790 | -7,632.09 |
| Explanation:Fund 35, Resource 0000 is negative due to the GASB 72 required entry for Fair Market Value of cash, completed for the first time in 2020-21. | | | |

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

PASSED

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

PASSED

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

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data exist in the following form(s) that must be corrected before an official export can be completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. (Note: During the unaudited actual and interim periods, although not required reports, the special education maintenance of effort reports (SEMA, SEMB, and SEMAI) are included in this check to ensure their accuracy.) EXCEPTION

Form SEMB

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

Checks Completed.

Unaudited Actuals
2020-21 Unaudited Actuals
Technical Review Checks

Azusa Unified

Los Angeles County

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| <u>FUND</u> | <u>RESOURCE</u> | <u>NEG. EFB</u> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|
| 13 | 0000 | -13,026.63 |
| Explanation: Fund 13, Resource 0000 is negative due to the GASB 72 required entry for Fair Market Value of cash, completed for the first time in 2020-21. | | |
| Total of negative resource balances for Fund 13 | | -13,026.63 |
| 25 | 0000 | -7,752.88 |
| Explanation: Fund 25, Resource 0000 is negative due to the GASB 72 required entry for Fair Market Value of cash, completed for the first time in 2020-21. | | |
| Total of negative resource balances for Fund 25 | | -7,752.88 |
| 35 | 0000 | -32,632.09 |
| Explanation: Fund 35, Resource 0000 is negative due to the GASB 72 required entry for Fair Market Value of cash, completed for the first time in 2020-21. | | |
| Total of negative resource balances for Fund 35 | | -32,632.09 |

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

| <u>FUND</u> | <u>RESOURCE</u> | <u>OBJECT</u> | <u>VALUE</u> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------|--------------|
| 01 | 6512 | 8590 | -1,332.00 |
| Explanation: Fund 01, Resource 6512, Object 8590 is negative to a small variance in a prior year accrual. | | | |
| 01 | 9010 | 5200 | -34.48 |
| Explanation: Fund 01, Resource 9010, Object 5200 is negative due to a stale dated check. | | | |
| 13 | 0000 | 9790 | -13,026.63 |
| Explanation: Fund 13, Resource 0000 is negative due to the GASB 72 required entry for Fair Market Value of cash, completed for the first time in 2020-21. | | | |
| 13 | 5310 | 4700 | -253.43 |
| Explanation: Fund 13, Resource 5310, Object 4700 is negative due to billing adjustment due from vendors. | | | |
| 13 | 5310 | 8634 | -675.25 |
| Explanation: Fund 13, Resource 5310, Object 8634 is negative due to refunds provided to students with prepaid account balances. | | | |
| 25 | 0000 | 9790 | -7,752.88 |
| Explanation: Fund 25, Resource 0000 is negative due to the GASB 72 required entry for Fair Market Value of cash, completed for the first time in 2020-21. | | | |
| 35 | 0000 | 9790 | -32,632.09 |
| Explanation: Fund 35, Resource 0000 is negative due to the GASB 72 required entry for Fair Market Value of cash, completed for the first time in 2020-21. | | | |

67 0000 5800 -146,141.41

Explanation: Fund 67, Object 5800 is negative due to the receipt of an updated actuarial report indicating the tail claims from the now dissolved San Gabriel JPA have a decreased projected cost of settlement.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

| <u>FUND</u> | <u>RESOURCE</u> | <u>VALUE</u> |
|-------------|-----------------|--------------|
| 01 | 6512 | -1,332.00 |

Explanation: Fund 01, Resource 6512 is negative due to a small variance in a prior year accrual and no new revenues due to the closure of this resource by the State of California. Resource 6546 will be used in 2021-22 and future years.

12 0000 -402.37

Explanation: Fund 12, Resource 0000 is negative due to the GASB 72 required entry for Fair Market Value of cash, completed for the first time in 2020-21.

13 0000 -13,026.63

Explanation: Fund 12, Resource 0000 is negative due to the GASB 72 required entry for Fair Market Value of cash, completed for the first time in 2020-21.

17 0000 -593.41

Explanation: Fund 17, Resource 0000 is negative due to the GASB 72 required entry for Fair Market Value of cash, completed for the first time in 2020-21.

25 0000 -566.20

Explanation: Fund 25, Resource 0000 is negative due to the GASB 72 required entry for Fair Market Value of cash, completed for the first time in 2020-21.

35 0000 -32,632.09

Explanation: Fund 35, Resource 0000 is negative due to the GASB 72 required entry for Fair Market Value of cash, completed for the first time in 2020-21.

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

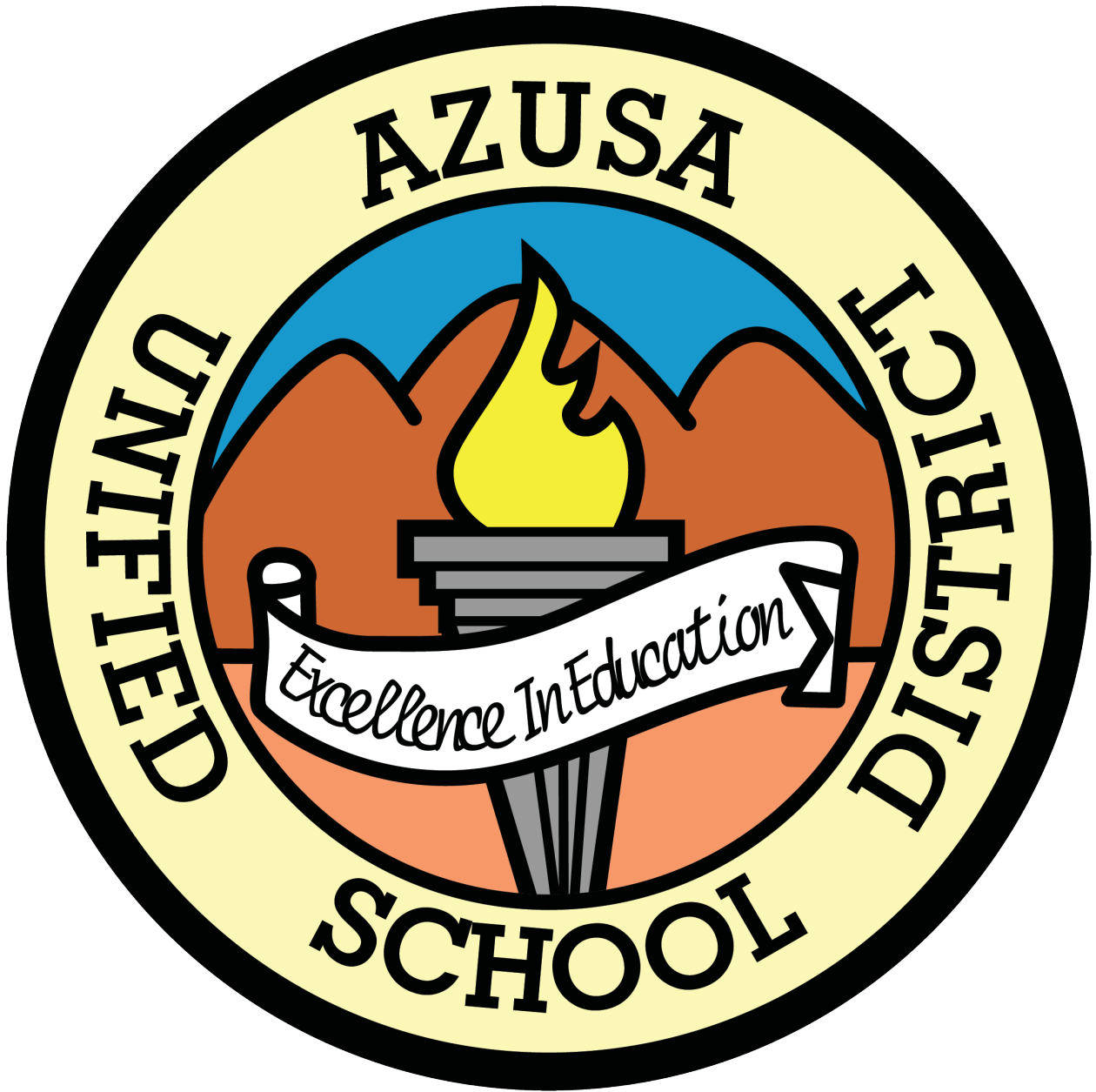
CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed.

PASSED

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

PASSED

Checks Completed.

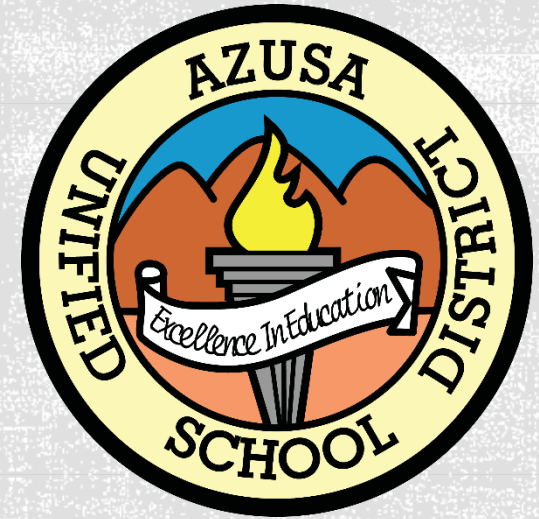


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2020-2021 UNAUDITED ACTUALS

PRESENTED BY

LATASHA D. JAMAL
ASSISTANT SUPERINTENDENT, BUSINESS SERVICES



SEPTEMBER 7, 2021





WHAT ARE UNAUDITED ACTUALS?

- Education Code 42100 Requirement
- District prepared year-end financial statements as of June 30th using the State Account Code Structure (SACS) for all District funds
- Report of activities in all District funds, identifying unspent funds or reserves that are carried forward into future years
- Used by external auditors to prepare the audited financial statements
- June - presented 2020-2021 Estimated Actuals during the 2021-2022 Budget adoption process
- Must be Board approved and filed with the County Office of Education by September 15



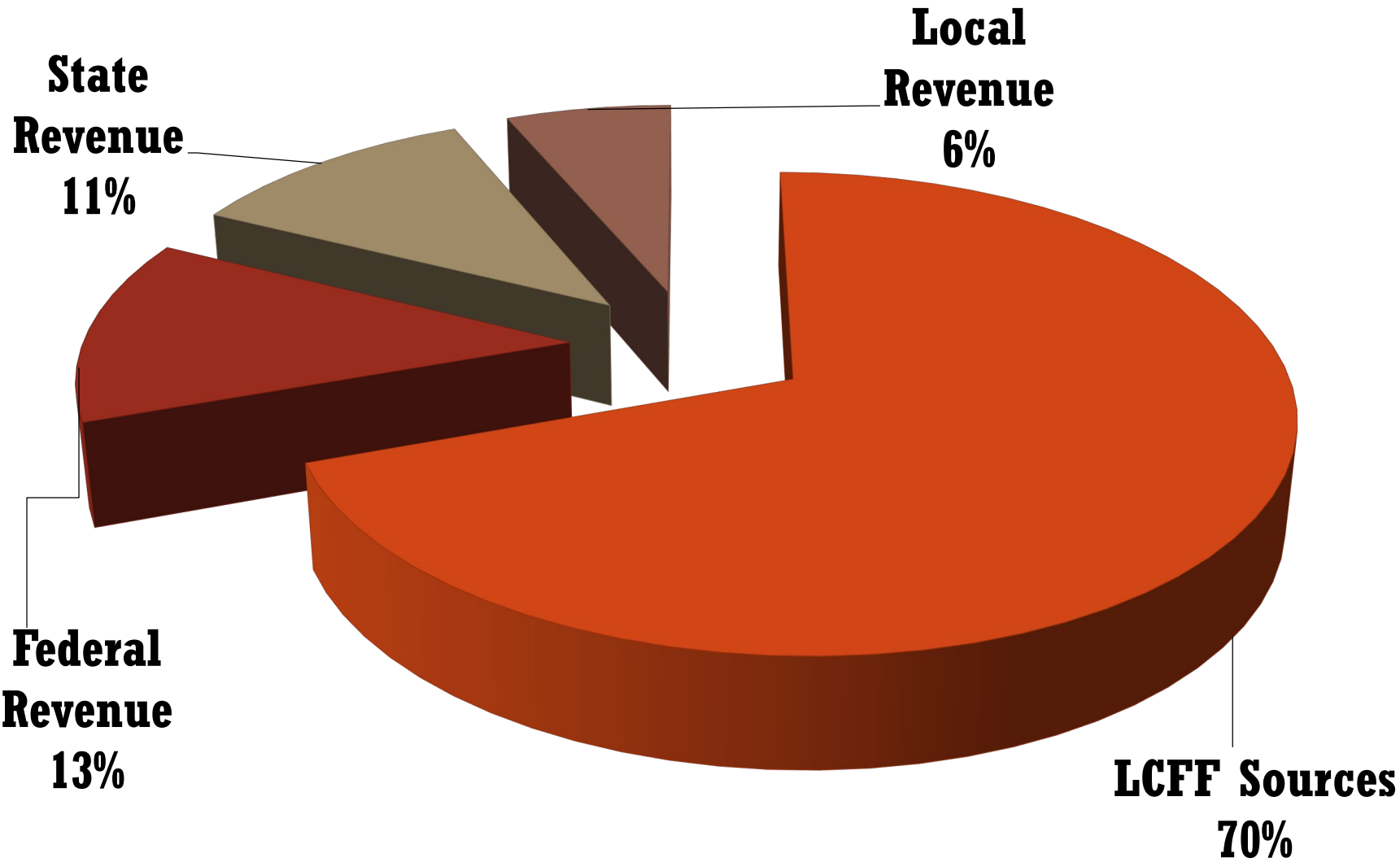
GENERAL FUND REVENUES

UNRESTRICTED AND RESTRICTED

| | | |
|-----------------------|-----------|---------------------------|
| LCFF Sources | \$ | 84,652,498 |
| Federal Revenue | \$ | 15,615,393 |
| State Revenue | \$ | 13,712,643 |
| Local Revenue | \$ | 7,641,607 |
| TOTAL REVENUES | \$ | <u>121,622,141</u> |



PERCENTAGE OF REVENUE



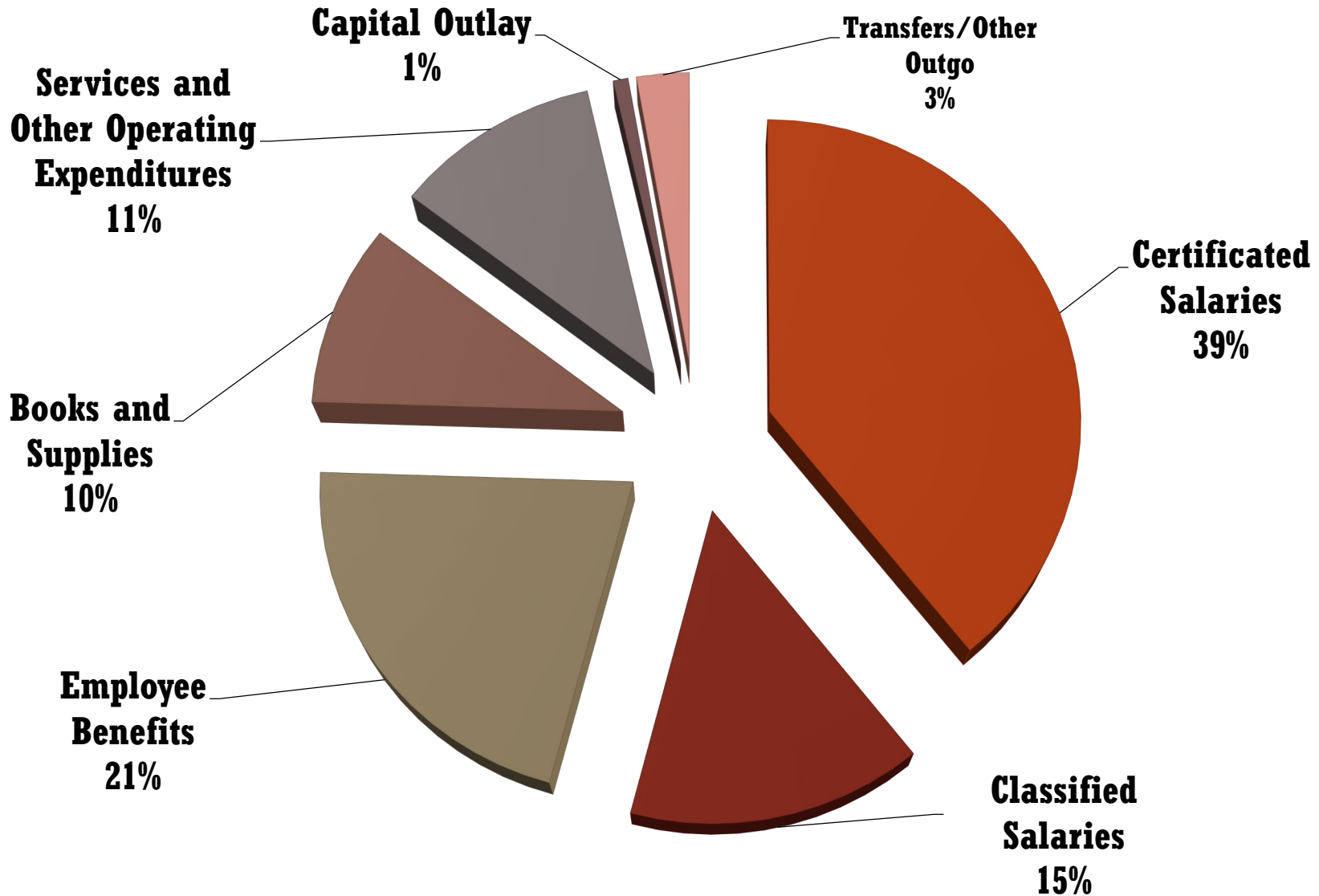
GENERAL FUND EXPENDITURES

UNRESTRICTED AND RESTRICTED

| | | |
|-------------------------------------------|-----------|--------------------|
| Certificated Salaries | \$ | 44,830,922 |
| Classified Salaries | \$ | 16,986,754 |
| Employee Benefits | \$ | 24,432,867 |
| Books and Supplies | \$ | 11,194,966 |
| Services and Other Operating Expenditures | \$ | 12,623,348 |
| Capital Outlay | \$ | 910,271 |
| Transfers/Other Outgo | \$ | 3,208,653 |
| TOTAL EXPENDITURES | \$ | 114,187,781 |



PERCENTAGE OF EXPENDITURES

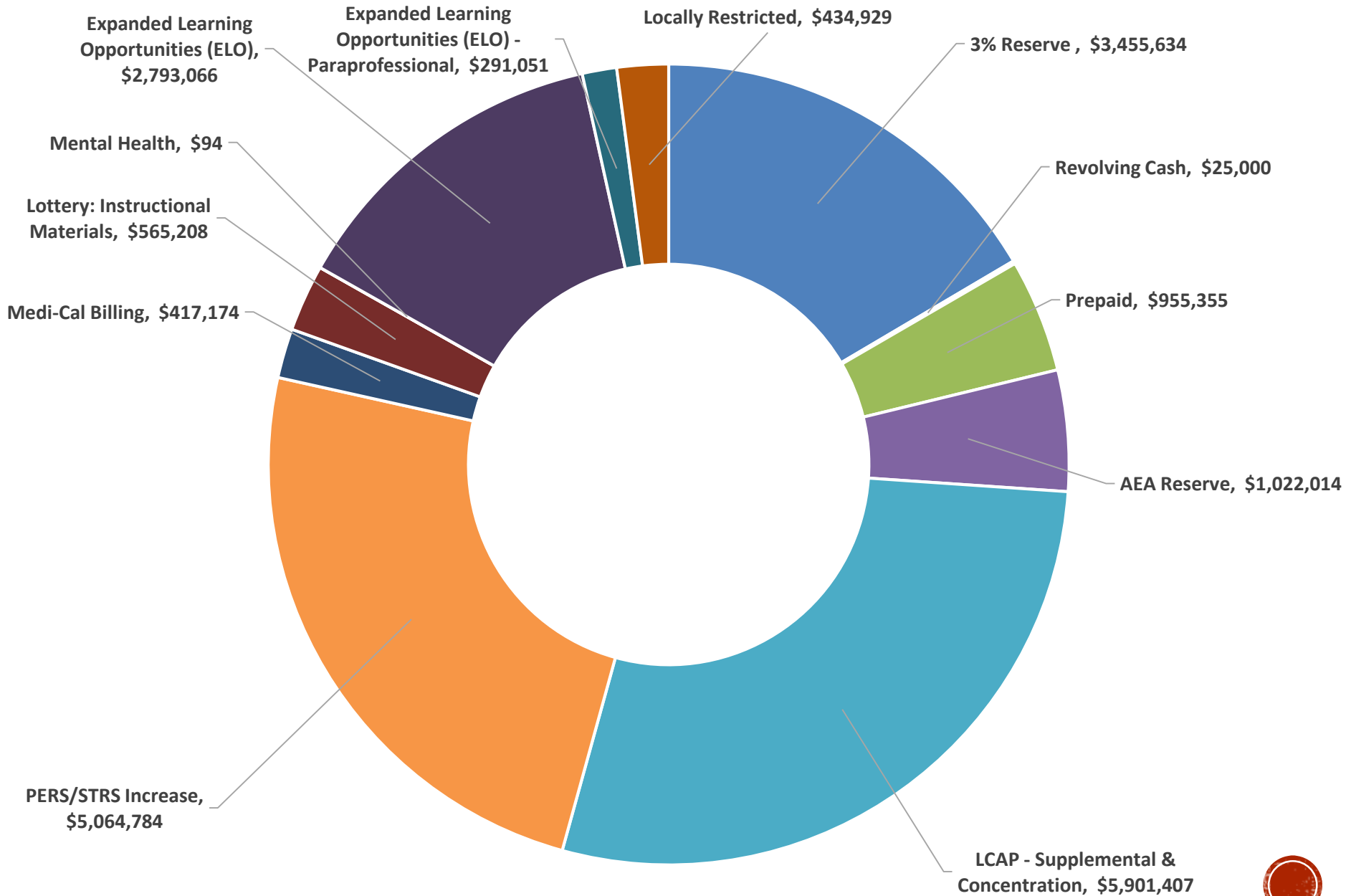


REVENUE TO EXPENDITURES

| | |
|--------------------------------------|----------------------------|
| 2020-2021 Total Revenues | \$ 121,622,141 |
| 2020-2021 Total Expenditures | \$ 114,187,781 |
| | <hr/> |
| Excess of Revenues Over Expenditures | <u><u>\$ 7,434,360</u></u> |



COMPONENTS OF ENDING FUND BALANCE



NEXT STEPS

- Sept 07 Board Approval of Unaudited Actuals
- Sept 15 Unaudited Actuals due to LACOE
- Dec 14 First Interim Board Approval
 - 2020-2021 Audit Presentation
- Jan 2022 Governor releases 2022-2023 budget
- Mar 15 Second Interim Board Approval
- May 15 Release of Governor's May Revise
- June 14 Public hearing of LCAP and 2022-23 Budget
- June 21 Board approval of LCAP and 2022-23 Budget



RECOMMENDATION

It is recommended that in accordance with Education Code 41010, the Board of Education approve and file the 2020-2021 Unaudited Actuals with the Los Angeles County Office of Education.

