

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA: McKinney-Vento: Students in Housing Transition**

**RECOMMENDATION:**

The Superintendent is recommending the Board of Trustees receive an informational presentation on the 2021-22 Rescue Union School District (RUSD) McKinney-Vento Program (MV).

**BACKGROUND:**

The McKinney-Vento Federal Act was passed over 34 years ago to ensure that children and youth experiencing homelessness have immediate access to public education. A child or youth is considered homeless if they lack a fixed, regular, and adequate nighttime residence. Most MV RUSD students are “doubled up”. This means that the child and at least one parent are temporarily living with a family member or friend. An analysis of patterns in state data from just a few years ago has revealed that homeless students are:

- twice as likely to be suspended or chronically absent
- have a lower high school graduation rate or success
- half as likely to be UC/CSU ready

Recently the Caldor Fire has caused significant concern that we will see an increase in homeless children and youth in our county and our district.

**STATUS:**

RUSD makes it a top priority to address the unique barriers faced by many homeless students by working in close collaboration with our county agencies as part of a multi-step process in breaking the cycle of homelessness. Last year, Rescue served 15 MV students. RUSD currently serves 9 MV students. RUSD ensures that MV children have the following rights:

- remain at their school of origin
- enroll without proof of residence documentation
- free transportation to and from school
- free lunch/bus pass
- access to a community liaison

RUSD’s bilingual Community Liaison, Graciela Ramirez, serves our MV students and families by acting as a broker of resources and information to support families in ensuring stability of educational opportunities for their children. Some examples of the supports provided are:

- check-ins with families each trimester
- free Physical Education uniforms
- free meals
- bus passes
- food and diaper supplies
- school supplies
- gas cards

**FISCAL IMPACT:**

RUSD is a member of the El Dorado County Office of Education ESEA, Title VII-B McKinney-Vento Consortium. However, the majority of funding to support McKinney-Vento Students is provided by using supplemental state funding and was included in the 21/22 adopted budget presented to the Board June 22, 2021.

**BOARD GOALS:**

Board Focus Goal I - STUDENT NEEDS

A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment.

Board Focus Goal III - COMMUNICATION / COMMUNITY INVOLVEMENT

Establish and maintain consistent and effective communication that is transparent and timely in an effort to provide and receive information that will engage and educate our District and community.

# Students in Housing Transition:

## McKinney-Vento

*Amy Bohren/ RUSD Director of Special Programs*

*Sheila Silan/ EDCOE Foster Youth, K 12 Educational Services, SARB*

*Margaret Lewis/ EDCOE Homeless Youth Coordinator*

September 14, 2021



Rescue Union School District  
Board of Education



# Agenda

- McKinney-Vento
  - What?
  - Why?
  - How?
- The Importance of Identification
- What does this look like in RUSD?



Sometimes real superheroes live in the hearts of small children fighting big battles.





# WHAT?

A Legislative Response to  
Children Experiencing  
Homelessness



# The McKinney-Vento Act

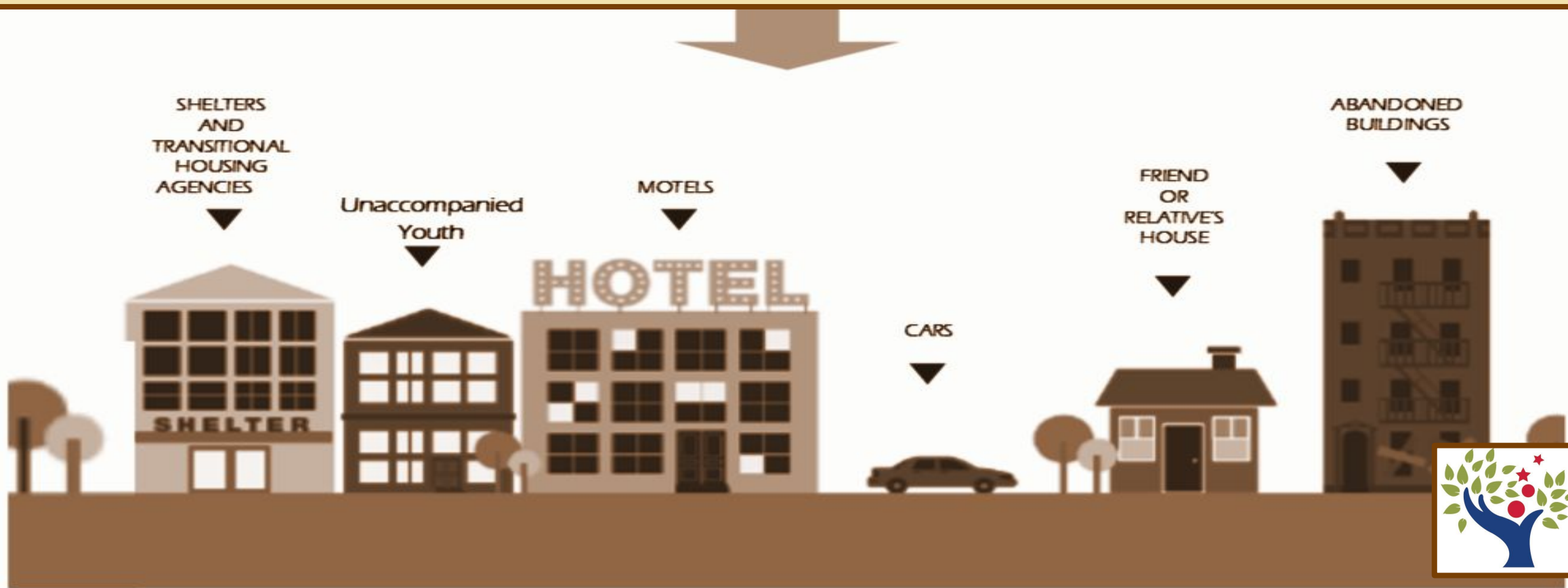
- The McKinney-Vento Act is over 34 years old
- Establishes the definition of *homeless* as used by schools
- Ensures that children and youth experiencing homelessness have immediate and equal access to public education, including preschool
- Is needed to address the unique barriers faced by many homeless students



### McKinney-Vento defined:

Children who lack a fixed, regular and adequate nighttime residence.

There is a common misconception that the homeless live on the streets but the truth is more like this:





# Federal Education Definition

The McKinney-Vento Act defines “homeless children and youth” as individuals who lack a **fixed, regular, and adequate** nighttime residence. The term includes:

Children and youth who are:

- sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason (referred to as doubled-up);
  - **We are seeing an increase in this due to the Caldor Fire**
- living in motels, hotels, trailer parks, or camping grounds due to lack of alternative adequate accommodations;
  - **Caldor Fire Evacuation Sites**
- living in emergency or transitional shelters; abandoned in hospitals; or



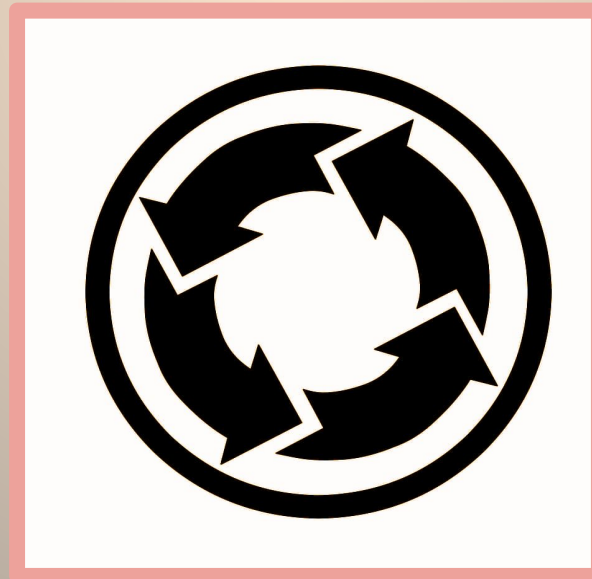
# Definition Cont....

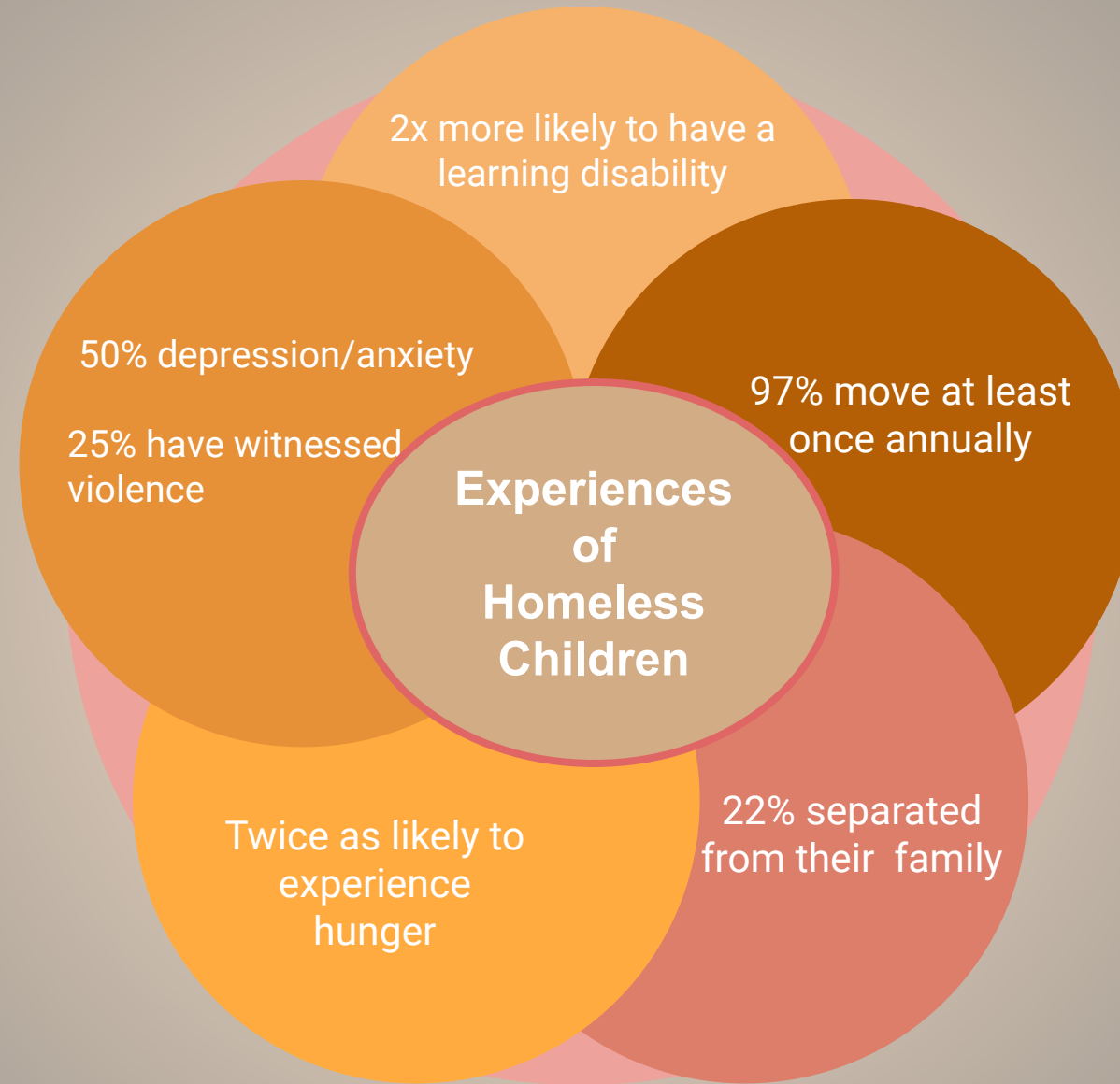
- Children and youth who have a primary nighttime residence that is a public or private place not designed for, or ordinarily used as, a regular sleeping accommodation for human beings;
- Children and youth who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and
- Migratory children who qualify as homeless because they are living in circumstances described above.
- “Unaccompanied Youth” child or youth who meets the McKinney-Vento definition and is not in the physical custody of a parent or guardian. 11434a(6)



# WHY?

## One Step in Breaking the Cycle of Homelessness





## RUSD & McKinney-Vento 2021-22

- 11 Students/7 families
- Community Liaison=Broker of Resources and Information
  - food, diapers
  - school supplies
  - connecting families to El Dorado County Agencies and Supports
  - physical education uniforms
  - meals
  - bus pass
  - gas cards
  - regular check-ins
- Funding
  - El Dorado Consortium
  - Supplemental Dollars



# McKinney – Vento

## El Dorado County

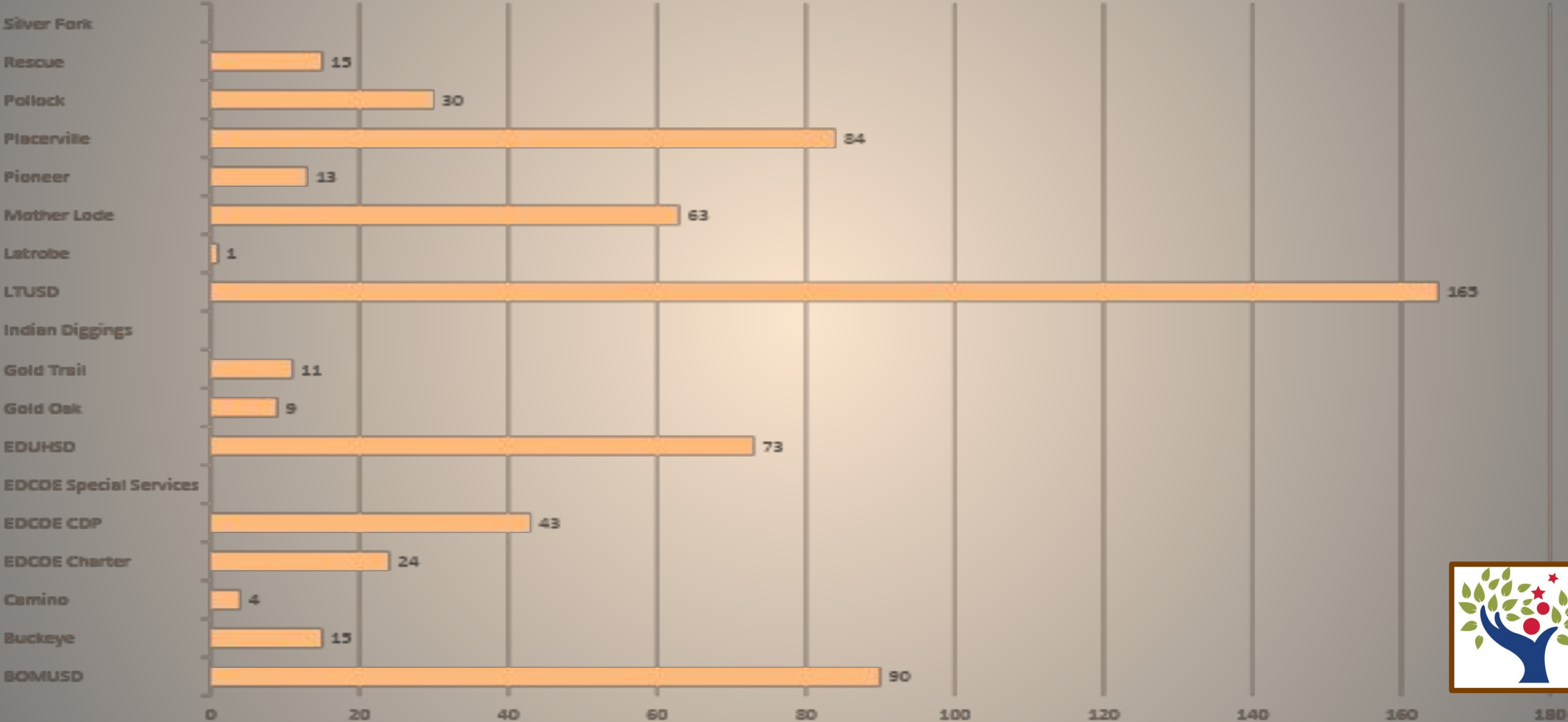
*at a Glance*



# McKinney-Vento Students by Year

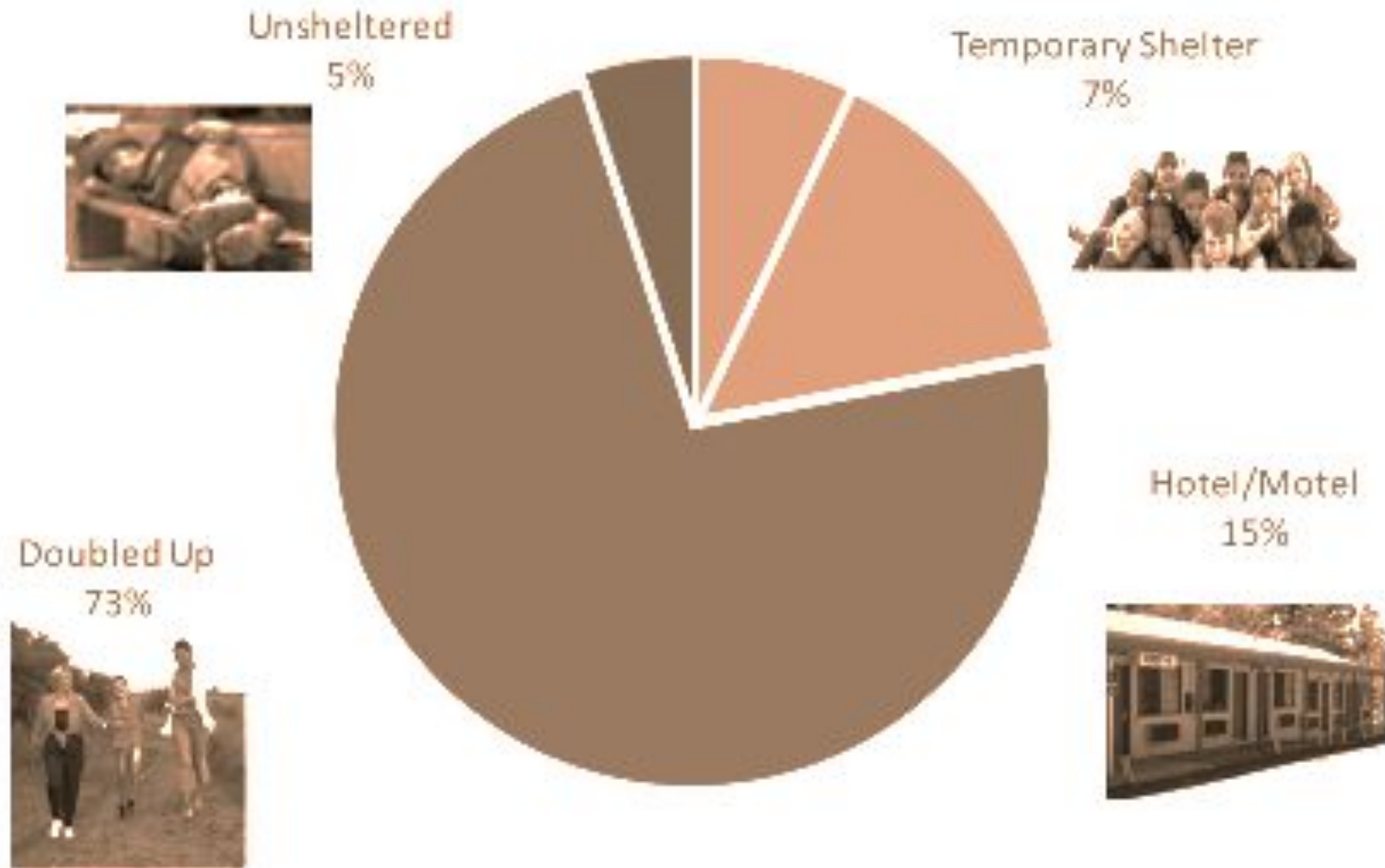


# 2020-2021 McKinney-Vento





# Percentage by Nighttime Residence



# HOW?

## Knowing the Act:

### Identifying and Serving Children and Youth



# Children in Housing Transition Have the Right to...

- Stay at their **school of origin**; even if they have to move out of their district, **IF** the parents, student and school agree that it is in the child's best interest
- **Enroll** in school **immediately**; even if they don't have all the correct documentation (school, immunization, etc.)
- **Free transportation** to and from school (even out of district),
- **Enrollment** in school based lunch / breakfast programs
- Assistance with the **removal of any barriers**, which may keep them from attending, fully participating in, and/or succeeding in school
  - Including credit recovery in many instances
- A district **liaison** who will help to ensure these services are in place



# Resource Families

- The term **Resource Family** is now used to describe all types of caregivers and replaces:
  - *Foster Parent, Adoptive Parent, Relative, Extended Family Member, or Kinship*
- Over **600,000** grandparents in California are raising their grandchildren – the highest such statistic in the country. It's not just grandparents tackling this responsibility, but other relatives and family friends as well.



- EL Dorado County Resources:

- Lilliput Kinship Support Services Program

- In-home Support
- Counseling
- Support Groups
- Respite Resources
- Advocacy
- Information & Referrals
- Legal Referrals
- Guardianship Workshops & Adoption Assistance
- Family Activities
- Play Care
- Mentoring
- Assistance with Basic Emergency Needs



- Foster and Kinship Care Education *Juline.Aguilar@flc.losrios.edu*

# Why is Identification Important?

- First and foremost, we cannot serve children if we don't know who they are
- It is the law for all Local Educational Agencies to provide services for students who meet the criteria of the Act



# Areas of Growth for Rescue Union School District MV & Resource Families Programs

- Provide more robust training for site secretaries, counselors, and site principals on identifying families in need
- Form stronger partnerships with our EDCOE partners and county agencies
- Develop sensitive modes of identifying kinship care families who might need support and guidance and connect them with EDCOE and county agencies



Questions?





**ITEM#: 5**  
**DATE: September 14, 2021**

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:**      **Resolution #21-08 AUTHORIZING THE PARTICIPATION IN THE RURAL SCHOOL BUS PILOT SCHOOL BUS PROJECT**

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees approve this resolution authorizing the participation in the Rural School Bus Pilot School Bus Project.

**BACKGROUND:**

Rescue USD has qualified for "Diesel Emissions Reduction Act Funding" (DERA). These funds would be applied to the District's contribution for three (3) electric buses Rescue USD has already ordered in conjunction with grant funding from North Coast United Air Quality Management District (NCUAQMD).

Currently, RUSD's obligation is \$91,094.76. With approval of this resolution, the District will receive \$81,675.69 additional funds. This will reduce the District's obligation to \$9,419.07

**STATUS:**

The three Lions buses have been ordered. RUSD has signed two of three contracts with NCUAQMD and the third contract is in process.

**FISCAL IMPACT:**

Fiscal savings of general funds of approximately \$81,000.

**BOARD GOAL:**

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

**RESOLUTION #21-08 AUTHORIZING THE PARTICIPATION IN THE RURAL  
SCHOOL BUS PILOT SCHOOL BUS PROJECT  
Rescue Union School District**

WHEREAS, on September 14, 2021, the Board of Trustees of the Rescue Union School District met in regular secession; and

WHEREAS, California Climate Investments are funded by the State proceeds from Cap-and Trade auctions. These funds provide an opportunity for the State to invest in projects that help achieve our climate goals and provide benefits to disadvantaged communities: and

WHEREAS, the California Air Resources Board (CARB) created the Rural School Bus Pilot Project (RSBPP), and has allocated funding from the California Climate Investments; and

WHEREAS, the North Coast Unified air Quality Management District (NCUAQMD) has been selected to administer the RSSBPP on behalf of CARB; and

WHEREAS, the NCUAQMD requires the submission of information, on standardized forms (application forms) to determine the eligibility and to rank proposed projects; and

WHEREAS, if selected to receive funding, in order to participate in the RSBPP, the grantee is required to enter into an agreement with the NCUAQMD wherein the fulfillment of terms and conditions is required in order to receive the funding.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees of the Rescue Union School District authorizes the submission of applications for Rural School Bus Pilot Projects grants; and

AND BE IT FURTHER RESOLVED, that if selected for funding, the Superintendent is authorized to enter into binding contracts on behalf of the school district and to act, as needed, to ensure the contracts terms are satisfied.

AYES \_\_\_\_\_

NOES \_\_\_\_\_

ABSENT \_\_\_\_\_

ABSTAINED \_\_\_\_\_

Attest:

Date: September 14, 2021

\_\_\_\_\_  
Clerk

\_\_\_\_\_  
President

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: Board Policy Updates**

**RECOMMENDATION:**

The Superintendent is recommending the Board of Trustees identify two members to participate in an ad hoc and temporary advisory committee to review and/or revise Board Policies, Administrative Regulations and Board Bylaws that are being considered for adoption or amendment

**BACKGROUND:**

The Governing Board believes that its primary responsibility is to act in the best interests of every student in the district. The Board also has major commitments to parents/guardians, all members of the community, employees, the state of California, laws pertaining to public education, and established policies of the district. To maximize Board effectiveness and public confidence in district governance, Board members are expected to govern responsibly and hold themselves to the highest standards of ethical conduct.

**STATUS:**

Policies identified for review and/or changes are submitted to the Board for first reading and possible consideration of approval.

The Superintendent is recommending the Board identify two members who wish to participate in an ad hoc and temporary advisory committee to review and/or revise Policies (BP) Administrative Regulations (AR) and Board Bylaws (BB) that the District is considering adopting or amending before forwarding to the full Board for consideration. They would also assist the Superintendent to determine which BP's, AR's and BB's would need to be presented for discussion or are considered routine enough to be brought forward on the Consent Agenda.

**FISCAL IMPACT:**

NA

**BOARD GOAL(S):**

Board Focus Goal III – COMMUNICATION/COMMUNITY INVOLVEMENT:

Establish and maintain consistent and effective communication that is transparent and timely in an effort to provide and receive information that will engage and educate our District and community.

**ITEM #: 7**

**DATE: September 14, 2021**

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: CSBA Call for Nominations for Directors-at-Large, African American, American Indian and County**

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees consider nominations for CSBA Directors-at-Large, African American, American Indian and County.

**BACKGROUND:**

The California School Boards Association (CSBA) Board of Directors consists of the 21 regional Directors as well as the officers of the Association, any officer or Director of the National Schools Boards Association who resides in California and the President of the California County Boards of Education (CCBE). In addition, there are five Directors-at-Large.

**STATUS:**

Nominations for CSBA Directors-at-Large, African American, American Indian and County are currently being accepted until Friday, October 1, 2021. Any CSBA member board may nominate board members from CSBA member districts or county offices of education.

**FISCAL IMPACT:**

N/A

**BOARD GOALS:**

The Directors, along with the officers and members of the Delegate Assembly, are a vital link in the Association's governance structure ensuring that the Association continues to effectively carry out its mission.



**TIME SENSITIVE, REQUIRES BOARD ACTION**  
**DEADLINE Friday, October 1, 2021**  
**Please deliver to all members of the governing board.**

July 30, 2021

## MEMORANDUM

TO: All CSBA Member Districts and County Offices of Education  
FROM: Dr. Susan Heredia, CSBA President  
SUBJECT: Call for Nominations for CSBA Directors-at-Large African American, American Indian, and County

Nominations for CSBA Directors-at-Large African American, American Indian, and County are currently being accepted through Friday, October 1, 2021. Information, including required forms, related to the nomination and election process are available online, please visit [www.csba.org](http://www.csba.org). Directors-at-Large play an important role at CSBA, helping shape policy and set organizational direction.

The nominations for Directors-at-Large must be made by a CSBA member board and the nominee must be a board member from a CSBA member district or county office of education. (Please note: Only a CSBA member County Board of Education may submit a nomination for the Director-at-Large, County seat.)

The elections will take place at CSBA's Delegate Assembly meeting on Wednesday, December 1, 2021 at the Marriott Marquis San Diego Marina. Directors-at-Large serve two-year terms and take office immediately upon the close of the Association's Annual Education Conference, December 4, 2021.

A valid nomination includes the following and are required to be submitted **no later than Friday, October 1, 2021 via U.S. Postal Service postmark or emailed to [nominations@csba.org](mailto:nominations@csba.org) by 11:59 p.m. on Friday, October 1, 2021.**

- **Nomination form from a member board:** A completed, signed, and dated nomination form. Member boards must secure permission before placing a name into nomination.

Nominees are required to submit the following candidate materials **by 11:59p on Friday, October 15, 2021:**

- **Candidate Form:** A signed and dated candidate form completed by the nominee.
- **Two letters of recommendation:** A one page, single-sided, letter addressed to CSBA President Dr. Susan Heredia. Recommendation letters may be from:
  - 1) A CSBA member district or county office of education (COE) board - ***if letter is signed by the Superintendent, it must state in the letter "on behalf of the board."***
  - 2) An individual board member from a CSBA member district or COE board
  - 3) Another association of school or county office of education board members
- **An optional, one-page résumé** from the nominee.

Please contact CSBA's Executive Office at 800-266-3382 should you have any questions. More information about the Directors-at-Large nomination and election process, as well as required documents, may be found at [www.csba.org](http://www.csba.org).

Thank you.

2021



## Director-at-Large, African American, American Indian, and County Nomination Form

Nominations for Director-at-Large must be made by a CSBA member board and the nominee must be a board member from a CSBA member district or county office of education who has consented to be nominated. It is the responsibility of the nominating board to obtain permission prior to making the nomination. *(Only a CSBA member County Board of Education may submit a nomination for the Director-at-Large, County seat.)*

**The deadline for the nomination form is Friday, October 1, 2021.**

**Please submit a separate nomination form for each position nominated.**

The governing board of the \_\_\_\_\_ School District or County Office Board of Education voted to nominate \_\_\_\_\_ as a candidate for the following Director-at-Large position:  
*(Nominee name)*

- Director-at-Large, African American
- Director-at-Large, American Indian
- Director-at-Large, County

The nominee is a member of the \_\_\_\_\_ School District or County Office Board of Education, which is a member of CSBA. The nominee has been contacted and given permission to be nominated.

\_\_\_\_\_  
*Signature of the Board Clerk or Board Secretary*

\_\_\_\_\_  
*Date*

**Please submit this nomination form by choosing only ONE of the following options:**

E-mail: [nominations@csba.org](mailto:nominations@csba.org) – due by 11:59 p.m., no later than Fri. 10/1/21

FAX: Attn: Executive Office – CSBA Pres. – 916.371.3407 no later than Fri. 10/1/21

U.S. Mail Postmarked by US Postal Service no later than Fri. 10/1/21

Dr. Susan Heredia, CSBA President

California School Boards Association

3251 Beacon Blvd. | West Sacramento, CA 95691



## Frequently Asked Questions re Election to CSBA's Board of Directors for 2021-2023 Term as a Director-at-Large

**How many Directors-at-Large are there?** *There are 5 Directors-at-Large – African American, American Indian, Asian/Pacific Islander, Hispanic, and County. In addition, there are 4 officers, 21 Regional Directors, the President of the California County Boards of Education (CCBE) who serves a one-year term, and any Director or officer of the National School Boards Association.*

**Which Director-at-Large positions are up for election?** *In even-numbered years, the Directors-at-Large, Asian/Pacific Islander and Hispanic are elected. In odd-numbered years, Directors-at-Large, African American, American, and County.*

**Who can run for Directors-at-Large?** *Any board member from a CSBA-member district or county office of education board.*

**Who can nominate the Directors-at-Large?** *Any district or county office of education whose board is a member of CSBA. However, only county offices of education may nominate a Director-at-Large, County.*

**When are nominations due?** *Nomination forms are due from member boards on **Friday, October 1, 2021 by 11:59p** via U.S. Postal Service postmark or emailed to [nominations@csba.org](mailto:nominations@csba.org). A valid nomination includes the following:*

- **Nomination form:** *A completed, signed, and dated nomination form. Member boards must secure permission before placing a name into nomination.*

**When are candidate materials due?** *Candidate materials are due from Director-at-Large nominees on **Friday, October 15, 2021 by 11:59p** via U.S. Postal Service postmark or emailed to [nominations@csba.org](mailto:nominations@csba.org). A completed nomination packet includes:*

- **Candidate Form:** *A signed, and dated candidate form completed by the nominee.*
- **Two letters of recommendation:** *A one page, single-sided, letter addressed to CSBA President Susan Heredia. Recommendation letters must be from:*
  - 1) *A CSBA member district or county office of education (COE) board - **if letter is signed by the Superintendent, it must state in the letter "on behalf of the board."***
  - 2) *An individual board member from a CSBA member district or COE board; and*
  - 3) *Another association of school or county office of education board members*
- **An optional, one-page résumé** *from the nominee may be submitted.*

**When and where are the elections?** *Wed., Dec. 1 at CSBA's Delegate Assembly mtg at the Marriott Marquis San Diego.*

**How long does a Director-at-Large serve on the Board?** *Directors serve two-year terms and take office immediately upon the close of the Association's Annual Education Conference and Trade Show. Directors may run for re-election if they choose to.*

**When and Where are the required meetings for CSBA Directors?** *Each year, there are 5 Board meetings and 2 Delegate Assembly meetings. Board meetings are held over a weekend, except for the meetings in May and late November or early December when meetings are a single day. The meetings in late January/early February, late March/early April, and late September/early October, take place at the CSBA office in West Sacramento. The May meeting takes place at the Sacramento Hyatt the day before the Delegate Assembly meeting. In 2022, the December meeting will take place in San Diego, the day before the Delegate Assembly meeting.*

**What do Directors do?** *Members of the Board of Directors establish the vision, mission and goals for the Association, ensure that Association activities and programs remain focused on those goals and the issues identified in the Policy Platform. The Board of Directors adopt final positions and policies and legislation that are consistent with the Policy Platform. They provide advocacy on behalf of children, public education, local boards and the Association; serve on committees, receive reports and updates on major programs. They also provide two-way communication with Delegate Assembly members and local board members, and support and participate in the Association's activities and events.*

*In addition, the Board has corporate duties to adopt the Association's budget; adopt and amend the Association's Standing Rules; receive reports on corporate operations; approve the hiring and terms of employment of the CEO & Executive Director, upon recommendation of the Executive Committee; comment annually on the performance, and act on the contract of the CEO & Executive Director, upon recommendation of the Executive Committee; and abide by the Code of Ethics, Conflict of Interest Policy, and Whistleblower Policy, as adopted by the Board of Directors.*

8/2021 - For questions or additional information, please contact CSBA's Executive Office at (800) 266-3382.  
S:\EO\Nominations & Elections\BOD\Directors at Large\Odd Number Years\2021\Directors-at-Large FAQ.docx





**2021  
EXECUTIVE COMMITTEE, BOARD OF DIRECTORS  
& DELEGATE ASSEMBLY MEETING CALENDAR**

<u>DATE</u>	<u>DAY(S)</u>	<u>MEETING</u>	<u>LOCATION</u>
JAN 29	FRI	EXECUTIVE COMMITTEE	VIRTUAL
JAN 30-31	SAT-SUN	BOARD OF DIRECTORS	VIRTUAL
MAR 12**	FRI	EXECUTIVE COMMITTEE	VIRTUAL
MAR 13**	SAT	BOARD OF DIRECTORS	VIRTUAL
MAY 13	THUR	EXECUTIVE COMMITTEE	VIRTUAL
MAY 14	FRI	BOARD OF DIRECTORS	VIRTUAL
MAY 15-16	SAT-SUN	DELEGATE ASSEMBLY	VIRTUAL
SEPT 23	THUR	EXECUTIVE COMMITTEE	SACRAMENTO
SEPT 24-26***	FRI-SUN	BOARD OF DIRECTORS	SACRAMENTO
NOV 29*	MON	EXECUTIVE COMMITTEE	SAN DIEGO
NOV 29*	MON	BOARD OF DIRECTORS	SAN DIEGO
NOV 30- DEC 1*	TUES-WED	DELEGATE ASSEMBLY	SAN DIEGO
DEC 2-4	THUR-SAT	ANNUAL CONFERENCE	SAN DIEGO

*Approved by the Board on 9/21/2019*

*\*Dates revised on 3/28/2020*

*\*\*Dates revised on 12/1/2020*

*\*\*\*Dates revised 5/14/2021*



**2022**  
**EXECUTIVE COMMITTEE, BOARD OF DIRECTORS**  
**& DELEGATE ASSEMBLY MEETING CALENDAR**

<u>DATE</u>	<u>DAY(S)</u>	<u>MEETING</u>	<u>LOCATION</u>
JAN 28	FRI	EXECUTIVE COMMITTEE	TBD
JAN 29-30	SAT-SUN	BOARD OF DIRECTORS	TBD
MAR 25	FRI	EXECUTIVE COMMITTEE	SACRAMENTO
MAR 26-27	SAT-SUN	BOARD OF DIRECTORS	SACRAMENTO
MAY 19	THUR	EXECUTIVE COMMITTEE	SACRAMENTO
MAY 20	FRI	BOARD OF DIRECTORS	SACRAMENTO
MAY 21-22	SAT-SUN	DELEGATE ASSEMBLY	SACRAMENTO
SEPT 23	FRI	EXECUTIVE COMMITTEE	SACRAMENTO
SEPT 24-25	SAT-SUN	BOARD OF DIRECTORS	SACRAMENTO
NOV 27	SUN	EXECUTIVE COMMITTEE	SAN DIEGO
NOV 28	MON	BOARD OF DIRECTORS	SAN DIEGO
NOV 29 - 30	TUES-WED	DELEGATE ASSEMBLY	SAN DIEGO
DEC 1-3	TH-SAT	ANNUAL CONFERENCE	SAN DIEGO

*Approved by the Board on 9/26/2020*

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA:** Resolution No. 21-09  
Local Teaching Assignments Credential Authorization

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees approve Resolution No. 21-09: Local Teaching Assignments Credential Authorization.

**BACKGROUND:**

Education Code Sections 44256(b) and 44258.2 allow, by resolution of the Governing Board, the holder of a Multiple Subject/ Standard Teaching Credential (44256(b)) or Single Subject Teaching Credential (44258.2) to teach, with his or her consent, any subject in departmentalized classes below grade 9 if the teacher has completed 12 semester units, or 6 upper division or graduate semester units, in the subject to be taught.

**STATUS:**

In order to accommodate the needs of the schools, the administration has selected the best-qualified teachers to teach in the following subject areas. Each teacher's college transcripts have been evaluated for this authorization to be valid.

<u>Name</u>	<u>Credential</u>	<u>Subject Verification Units</u>
McGinnis, Melanie	Single Subject: Animal Sci, PE, Health Sci	Science
Gomann, Carla	Multiple Subject	English Language Arts

**FISCAL IMPACT:**

N/A

**BOARD GOALS:**

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

**RESCUE UNION SCHOOL DISTRICT**  
**Resolution No. 21-09**

**LOCAL TEACHING ASSIGNMENTS CREDENTIAL AUTHORIZATION**

WHEREAS, the Governing Board of the Rescue Union School District recognizes its responsibility to provide adequate teaching staff to meet the educational needs of its middle school and elementary students; and

WHEREAS, the Board has considered the qualified applicants for teaching positions at all schools in the Rescue Union School District and has determined the need for the limited teaching authorizations hereinafter stated;

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of the Rescue Union School District authorizes and approves the following teaching assignments in accordance with the regulations adopted by the California Commission on Teacher Credentialing, the applicable provisions of the California Education Code Sections 44256(b) and 44258.2:

EDUCATION CODE SECTIONS 44256(b) and 44258.2 allow, by resolution of the Governing Board, the holder of a Multiple Subject/Standard Elementary Teaching Credential (44256(b)) or Single Subject Teaching Credential (44258.2) to teach, with his or her consent, any subject in departmentalized classes below grade 9 if the teacher has completed 12 semester units, or 6 upper division or graduate semester units, in the subject to be taught. The following teachers have met these criteria:

**Lake Forest Elementary School**

McGinnis, Melanie	Science (4/5)	.6278 FTE	44256(b)
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**Green Valley Elementary School**

Gomann, Carla	English Language Arts	.4491 FTE	44256(b)
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**PASSED AND ADOPTED** by the Board of Trustees of the Rescue Union School District at its regular meeting held on September 14, 2021 in the Rescue District Boardroom by the following vote:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

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Board President \_\_\_\_\_ Date \_\_\_\_\_

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Clerk of the Board of Trustees \_\_\_\_\_ Date \_\_\_\_\_

**ITEM#: 9**

**DATE: September 14, 2021**

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:**      **Approval of Unaudited Actuals for 2020-2021**

**RECOMMENDATION:**

The Superintendent is recommending approval of the Unaudited Actuals for 2020-21.

**BACKGROUND:**

The Board is required to review and approve the Unaudited Actuals prior to submitting the report to the El Dorado County Office of Education (EDCOE).

**STATUS:**

The 2020-21 Unaudited Actuals report shows an ending fund balance in the General Fund of \$9,405,787.

The District's revenues exceeded expenditures due to increases in one time funding related to COVID-19 in 2020-21. This resulted in a surplus of \$2,241,814.

**FISCAL IMPACT:**

Due to one time funding related to COVID-19, the district has a surplus for 2020-2021.

**BOARD GOAL:**

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.



# Rescue Union School District

## 2020-21 Unaudited Actuals

September 14, 2021

Board of Trustees

Nancy Brownell, President   Michael Gordon, Vice-President

Tagg Neal, Member   Kim White, Member   Suzanna George, Member



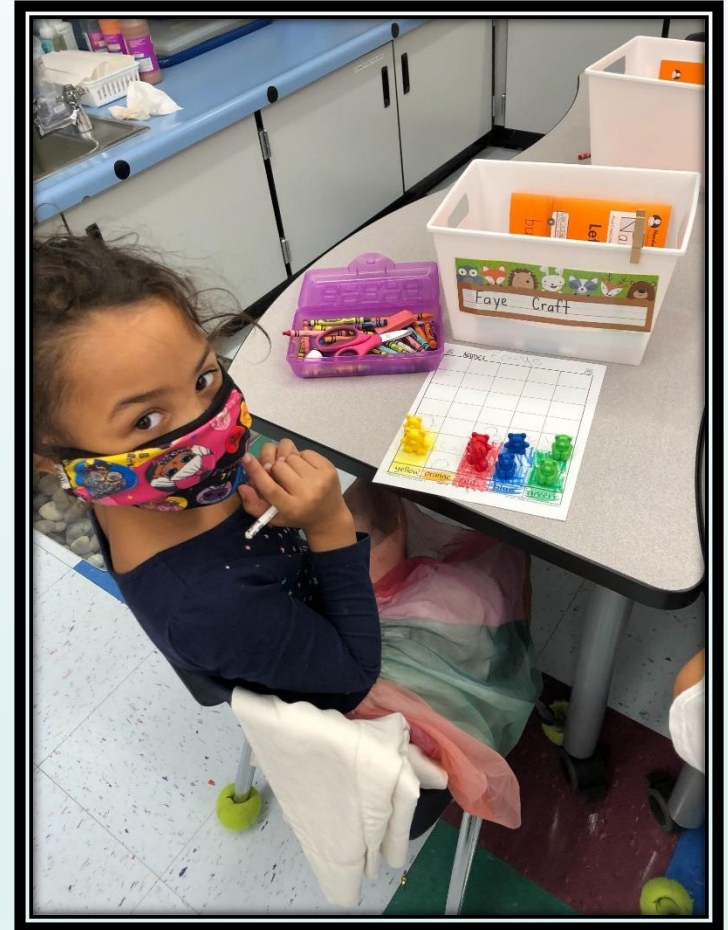
## **“Closing the Books”**

- All prior year items reconciled.
- All current income and expenses recorded.
- Federal programs and grants with unspent funds have income deferred to next year.
- Entitlements with unspent funds are restricted in ending balance to spend next year.
- Contributions have been made from unrestricted to restricted programs that are not self-supporting, such as Special Education



# Reporting to the State

- Districts use similar codes to account for activities (Standardized Account Code Structure – SACS).
- Comprehensive report provided to State
  - ⊕ All Funds
  - ⊕ Program Analysis/ Maintenance of Effort - Special Education
  - ⊕ Board certifies
  - ⊕ County Office of Education verifies
  - ⊕ Auditor reviews and expresses opinion
    - Audit Report – December 2021







# Budget Summary

	2020-21 June Update Budget			2020-21 Unaudited Actuals		
	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>
Total Revenue	31,423,269	10,841,643	42,264,912	31,648,376	8,882,481	40,530,857
Total Expenditures	26,849,899	14,185,428	41,035,328	26,377,364	11,964,703	38,342,067
Excess/(Deficiency)	4,573,370	(3,343,785)	1,229,584	5,271,012	(3,082,222)	2,188,790
Other Financing Sources	(4,536,027)	4,536,027	-	(4,046,541)	4,099,565	53,024
Net Inc/Dec to Fund Bal	<b>37,343</b>	1,192,242	1,229,584	<b>1,224,470</b>	1,017,343	2,241,814
Beginning Balance	6,234,727	1,104,133	7,338,860	6,234,727	1,104,133	7,338,860
Ending Balance	6,272,070	2,296,375	<b>8,568,445</b>	7,284,311	2,121,476	<b>9,405,787</b>

<b>Unrestricted Difference</b>		
Total Revenue	225,107	Lottery \$65k / Trans Grant (\$75k) / \$60k Additional Trans fees, \$175k facility use, interest, rate & misc income
Total Expenditures	(472,535)	Final staffing, subs, extra duty costs (\$203k) / Unspent Supply Accounts (\$34k) / Utilities (\$51k) / Contracted Support Services - Health Related (\$77k) / Maint. Projects Moving to 21/22 (\$113k)
Excess/(Deficiency)	697,642	
Other Financing Sources	489,486	Net Decrease Contribution to Categorical Programs
Net Change from June	<b>1,187,127</b>	

When finalizing the reconciliation of the unaudited actuals, expenses and revenues will have differences from the previous budget due to many factors.

For revenues, often categorical funding such as lottery and forest reserves are not finalized until after the fiscal year ends. Donations and fee collections occur right up until the end of the fiscal year and due to the variance must be budgeted using conservative estimates.

For expenses, excess funds for staffing and benefits occurs due to unknown factors that must be budgeted include substitutes, extra duty, overtime, etc. Often there are expenses that are budgeted but due to not being complete/received must be recognized in the following fiscal year (*Example: purchase of textbooks in June but not received until July*). Department /site budgets can vary from year to year depending on use of services (repairs, legal, consultants, etc.) and are budgeted using historical numbers with adjustments for known factors.



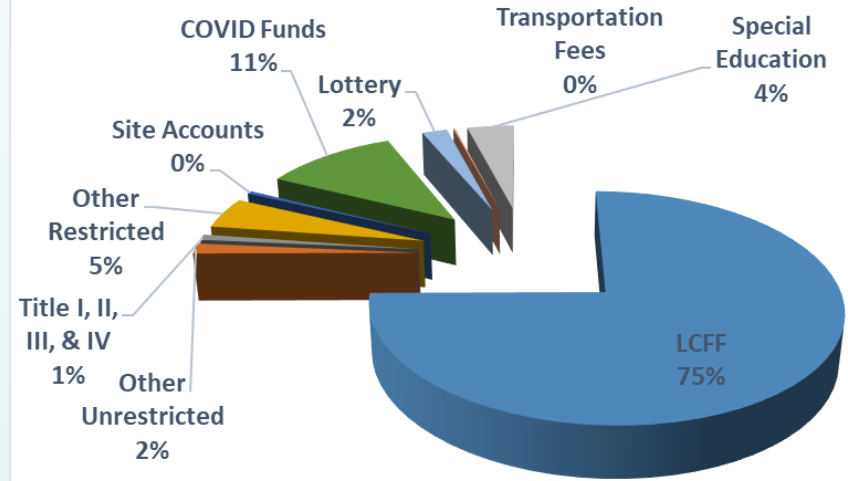
# Income Summary

Income	2020-21 June Update Budget	2020-21 Unaudited Actuals	Change (\$)	Change (%)
LCFF Entitlement	30,357,478	30,357,477	(1)	0.00%
Federal Income	3,426,628	2,852,839	(573,788)	-16.74%
Other State Income	6,261,532	5,401,118	(860,413)	-13.74%
Local Income	2,219,274	1,919,422	(299,852)	-13.51%
<b>Total</b>	<b>42,264,911</b>	<b>40,530,857</b>	<b>(1,734,054)</b>	<b>-4.10%</b>

## Changes:

- **Federal Income decrease of \$573k**
  - ⊕ ESSER II Unearned Revenue Carried Forward – (522k)
  - ⊕ Title Programs Unearned Revenue Carried Forward- (\$56k)
- **Other State Income decrease of \$860k**
  - ⊕ Decrease STRS Unfunded Liability Payment from the State Accounting Recognition (Offsetting Expense) – (\$468k)
  - ⊕ COVID grants – Unearned Revenues and Grant increases (\$583k)
  - ⊕ Increase in lottery funds \$141k
  - ⊕ Increase CSESAP (Classified School Employee Summer Assistance Program) \$21k
  - ⊕ Increase in Mental Health and Assessment funds \$27k
- **Local Income decrease of \$299k**
  - ⊕ Facility Use Fees – \$19k
  - ⊕ SELPA Final Allocation – (\$29k)
  - ⊕ Misc. Final Income Adjustments (SIA Dividend, donations, interest, transportation, ERATE)- \$262k
  - ⊕ **Transportation Grant M&O– (\$552k) – will see in 21/22**

**Unaudited Actuals Restricted & Unrestricted Revenue by Major Program**



- ❑ LCFF would be 84% of our total revenue, however with the addition of COVID funds, it is currently 75% of our total revenue
- ❑ The additional COVID funds accounts for 11% of our 2020-21 total revenue
- ❑ Special Education is only 4% of our total Revenue, however is 11.6% of our expenditures. The difference is supported with a contribution



# Quick Calculation of Local Control Funding Formula (LCFF)

a	b	c	d
Grade Span	District Funded ADA	COE ADA	Total ADA
			=b+c
TK - 3	1,489.20	6.59	<b>1,495.79</b>
4 - 6	1,121.79	11.02	<b>1,132.81</b>
7 - 8	882.20	8.35	<b>890.55</b>
<b>Total</b>	<b>3,493.19</b>	<b>25.96</b>	<b>3,519.15</b>

**1<sup>st</sup> Step – Determine the Total District ADA** – Average Daily Attendance (ADA) is calculated on grade spans and includes district students that attend Non-Public School (NPS) programs and County Office of Education (COE) programs. Funding received for COE programs is transferred back to the COE

e	f	g	h	i
Base Funding per ADA	GSA Add-on	Supplemental Add-On	Funding Per ADA	ADA Funding
	=e* 10.4%	= (e + f) * 20% * 18.16%	= e + f + g	= d * h
\$ 7,702	\$ 801	\$ 305	\$ 8,808	\$ 13,174,543
\$ 7,818		\$ 280	\$ 8,098	\$ 9,173,720
\$ 8,050		\$ 289	\$ 8,339	\$ 7,425,858
				<b>\$ 29,774,121</b>

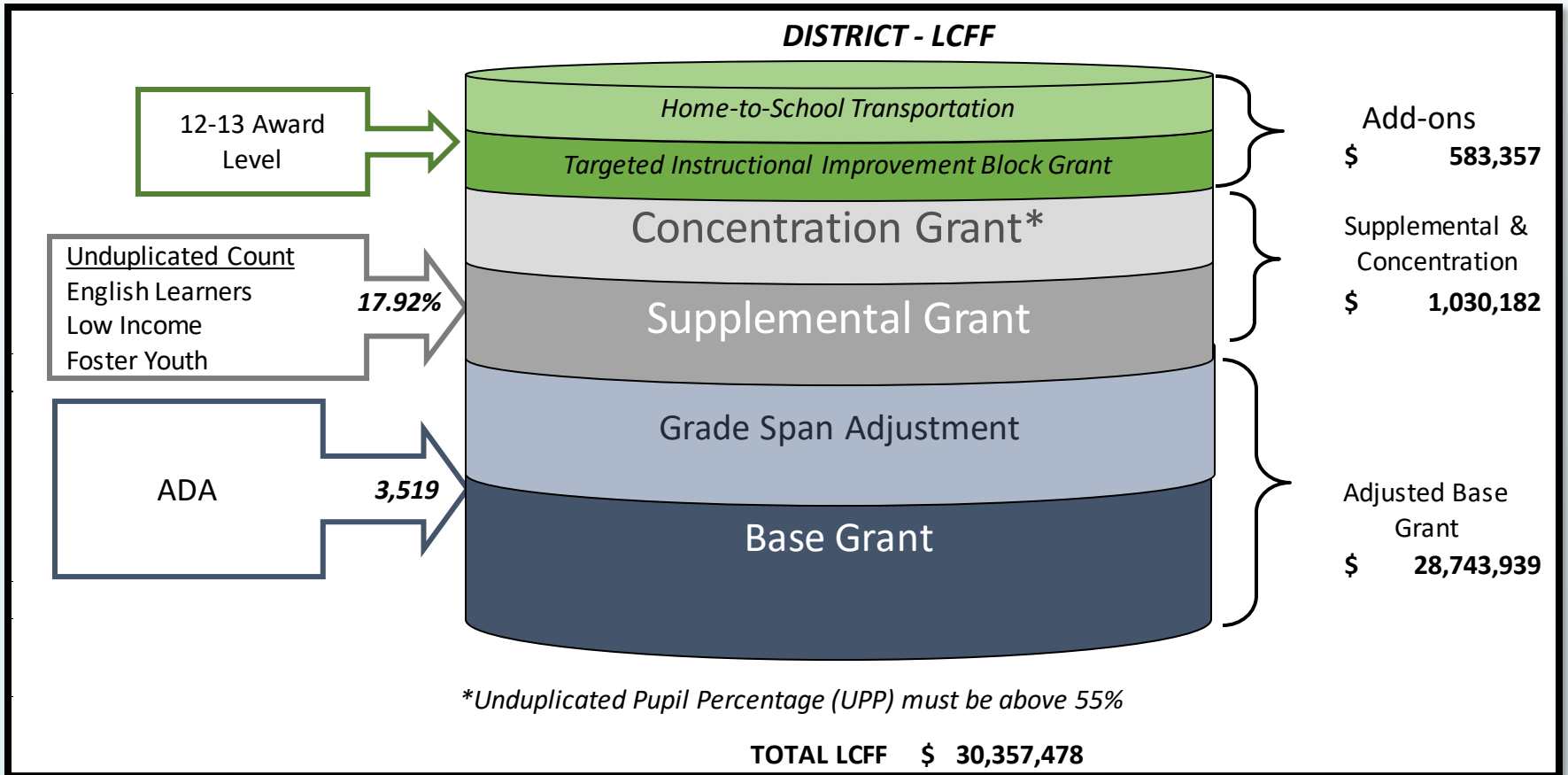
**2<sup>nd</sup> Step – Calculate the ADA Funding** – The district ADA is multiplied by Grade Span Rates with add-ons for Kindergarten Grade Span Adjustment (GSA), and the Supplemental & Concentration Grants. The Supplemental Grant is a 20% add-on to the Base Grant multiplied by the percentage of the district population that are eligible for Free/Reduced Meals, English Language Learners, or Foster Youth (this figure is known as the Unduplicated Pupil Count).

j	k	l	m	n	o
ADA Funding	Add-on Transportation	Add-on TIIG	Total Amount	EDCOE ADA Transfer Out	Adjusted LCFF Funding
= i			= j + k + l		= m + n
\$ 29,774,121	\$ 434,285	\$ 149,072	<b>\$ 30,357,478</b>	\$ (216,912)	\$ 30,140,566

**3<sup>rd</sup> Step – Determine the Total Funding** – There are two additional add-ons to the ADA funding that account for the total targeted funding amount - Transportation and Targeted Instructional Improvement Block Grant (TIIG). The sum of all three determines the total LCFF Funding amount. The district transfers to the COE amount generated for ADA that are in COE programs.



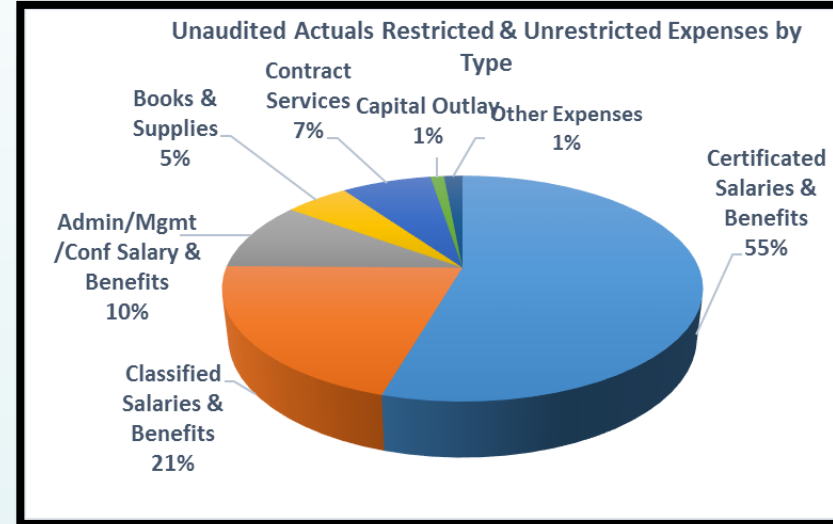
# Quick Calculation of Local Control Funding Formula (LCFF)





# Expenditure Summary

Expenditures	2020-21 June Update Budget	2020-21 Unaudited Actuals	Change (\$)	Change (%)
Salaries & Benefits	33,662,815	32,637,976	(1,024,840)	-3.04%
Books & Supplies	2,373,418	1,979,599	(393,819)	-16.59%
Contract Services	3,251,369	2,774,313	(477,056)	-14.67%
Capital Outlay	1,113,168	416,202	(696,966)	-62.61%
Other Exp/Transfer Out	675,423	571,004	(104,419)	-15.46%
<b>Total</b>	<b>41,076,194</b>	<b>38,379,094</b>	<b>(2,697,100)</b>	<b>-6.57%</b>



- **Salary and Benefits decrease of \$1M**
  - ⊕ Offsetting STRS/PERS Entry – (\$468k)
  - ⊕ Adjustments for final staffing changes, subs, extra duty, etc. – (\$300k)
  - ⊕ 5% off salary schedule payment not retirement creditable (\$112k)
  - ⊕ Medical Insurance not taken (\$120k)
- **Book and Supplies decrease of \$393k**
  - ⊕ Unspent Site/Department/Program Funds – (\$88k)
  - ⊕ Unspent site funds (94xx) – (\$304k)
- **Contract Services decrease of \$477k**
  - ⊕ Contracted SPED Services not used – (\$77k)
  - ⊕ Contracted Health Services not used – (\$48k)
  - ⊕ Final Utility Costs – (\$51k)
  - ⊕ Unspent Site/Categorical Funds – (\$158k)
  - ⊕ **Maintenance Projects Carrying forward in 21/22 (\$113k)**
- **Capital Outlay decrease of \$696k**
  - ⊕ **Transportation Grant for M&O Trucks not completed in 20/21 (\$606k)**
  - ⊕ **Additional M&O capital projects to be completed in 20/21 (\$46k)**
  - ⊕ Final Adjustments (\$44k)
- **Other Activities decrease of \$100k**
  - ⊕ Final Adjustments

- **85% of the total expenditures are salaries and benefits**
- **11.6% are Special Education expenditures**
- **9.4% are COVID grant expenditures**



# 2020-21

## Restricted Programs – State/ Federal

Federal	Title I, Part A	Special Education	Special Education - Residential	Title II Part A	Title III Limited English Proficient (LEP)	Title IV Student Support and Academic	Medi-Cal Billing	Total
Award Amount	291,252	281,097	84,176	68,407	18,693	21,469	56,384	821,478
Prior Year Carryover	-	-	-	3,421	768	-	29,243	33,432
Contributions/Transfers	-	763,785	-	-	-	-	-	-
Total Available	291,252	1,044,882	84,176	71,828	19,461	21,469	85,627	854,910
Actual Expense	(265,480)	(1,044,882)	(84,176)	(39,771)	(18,071)	(20,845)	(46,105)	(1,519,331)
<i>Deferred Revenue/Carryover</i>	25,772	-	-	32,057	1,390	624	39,522	99,365

State	Lottery (Non-Prop 20)	Education Protection Act (EPA)	Lottery - Instructional Materials	Special Education	Special Ed - ERMHS	Classified Employee Prof Dev Grant (One-time)	Classified Employee Summer Assistance	Low Performing Student Block Grant (One-Time)	Routine Repair Maintenance (3%)	Career Tech Ed Incentive Grant
Award Amount	604,853	5,480,618	261,670	1,080,547	167,534	-	83,162	-	-	138,249
Prior Year Carryover	655,847	9,167	384,946	-	15,641	11,245	-	169,472	-	13,981
Req Transfer/Other	-	-	-	-	-	-	-	-	38,313	-
Contribution From GF	-	-	-	2,068,813	-	-	-	-	1,266,968	-
Total Available	1,260,700	5,489,785	646,616	3,149,359	183,175	11,245	83,162	169,472	1,305,281	152,230
Expense	(301,057)	(5,489,785)	(171,604)	(3,149,359)	(163,582)	(11,245)	(82,259)	(169,472)	(1,305,281)	(35,993)
<i>Carryover</i>	959,643	-	475,011	-	19,593	-	903	-	-	116,237



# 2020-21

## Restricted Programs – State/Federal



### STATE BALANCES

- **Lottery (Non-prop 20)**
  - ⊕ Estimated funding of \$169.72 per ADA
  - ⊕ Funds support school site allocations (supplies, training, site activities) and curriculum priorities including textbook adoptions.
- **Lottery (Prop 20) – Instructional Materials**
  - ⊕ Estimated funding of \$73.63 per ADA
  - ⊕ Funds are used for instructional materials.
- **SPED – Education Related Mental Health Services (ERMHS)**
  - ⊕ Previously, county mental health departments provided mental health services. However, realignment under AB 114 requires all school districts to be solely responsible for ensuring that students with disabilities, as designated by their Individualized Educational Plan (IEP), receive mental health services.
- **Classified Employee Summer Assistance**
  - ⊕ One-time funds allocated to support the classified employees who work less than 12 months a year. Balance is for increase in the State match
- **Routine Repair Maintenance (RRM)**
  - ⊕ District is required to allocate 3% of expenditures toward routine maintenance of facilities.
- **Career Tech Education Incentive Grant**
  - ⊕ Consortium grant to provide career tech education. District uses the funds to pay for Project Lead the Way teachers with required credentialing.

### FEDERAL BALANCES

- **Title I, Part A**
  - ⊕ Due to federal requirements only Green Valley (37% Free/Reduced) and Rescue (24% FR) are allocated Title I funds. These funds are used in collaboration with Supplemental funds to provide intervention for those students academically struggling
- **Title II, Part A**
  - ⊕ Funds are being directed toward Social Emotional Learning and professional development services.
- **Title III – Immigrant Ed / LEP**
  - ⊕ Funds are used to support English Language Learners.
- **Title IV – Student Support & Academic Enrichment**
  - ⊕ New categorical funds which will be used to support Social Emotional Learning activities.
- **Medi-Cal Billing**
  - ⊕ Revenues are generated by staff that provide direct services to Medi-cal eligible students. Funds are used to support additional time for nurse & psychologist, staff training, and supplies.



# 2020-21

## Restricted Programs – COVID-19 One Time \$4.6M

Federal & State COVID Funds	ESSER I	ESSER II	GEER I	COVID Relief Fund	In Person Instruction Grant	COVID-19 Response Funds	State Learning Loss Mitigation	Expanded Learning Opprtunities Grant	ELO: Para Staff	Total
Grant Award Amount	232,520	919,156	201,945	1,167,352	1,156,753	-	259,102	965,046	208,797	5,110,671
Prior Year Carryover	-	-	-	-	-	35,725	-	-	-	35,725
Contributions/Transfers	-	-	-	-	-	-	-	-	-	-
Total Available	232,520	919,156	201,945	1,167,352	1,156,753	35,725	259,102	965,046	208,797	5,146,396
2020-21 Revenue	232,520	399,501	201,945	1,167,352	1,124,979	-	259,102	965,046	208,797	4,559,242
Actual Expense	(232,520)	(399,501)	(201,945)	(1,167,352)	(1,124,979)	(35,725)	(259,102)	(202,465)	-	(3,623,589)
Carryover								762,581	208,797	971,378
Deferred Revenue		519,655			31,774					551,429

### COVID-19 One-Time Grants

Rescue USD had \$5.1 million in one-time COVID grants in 2020-21 available for the following uses:

- Additional staff including nurses, health aides, custodians, and teachers
- Summer school (RISE Program)
- Custodial supplies
- COVID related activities and supplies
- \$551k is deferred to 2021-22
- \$971k is carryover available in 2021-22

Balances to be used in 2021-22 for continued COVID related uses include deferred revenue and carryover funds. We don't include deferred revenue in this year's revenue, but can spend it next year.

- **ESSER** (Elementary and Secondary School Relief Fund)
- **GEER** (Governor Emergency Education Relief)







# 2020-21 Restricted Programs

## Local Accounts

Flexibility Accounts	Capital Projects	Education Technology	Supplemental Grant	Home-to-School Transportation	Operations (Utilities / Grounds/ Custodial)	Site Donations/ Fundraisers
Funds from General Fund	-	614,835	-	460,505	2,182,648	-
Reserves/Carryover	175,305	-	-	-	-	459,446
Other Income	-	40,228	-	72,364	-	188,877
Req Transfers	(175,305)	-	1,031,014	434,285	-	-
Total Available	0	655,064	1,031,014	967,154	2,182,648	648,323
Expense	-	(655,064)	(1,031,014)	(967,154)	(2,182,648)	(149,602)
Carryover	-	-	-	-	-	498,721

### ■ Capital Projects

- ⊕ The board approved allocation of reserves for the purpose of capital projects, the remaining balance of \$175k is being used on high priority needs. Fully expended on technology and transportation projects.

### ■ Education Technology

- ⊕ Costs including IT staff, Tech TOSA's, software, and hardware. This budget does not include any cost related to scheduled refresh of 1:1 Chromebook replacement. The estimated total cost for replacement in 2-4 years is in excess of \$1M.

### ■ Home-to-School Transportation

- ⊕ Home to school transportation services do not receive direct funds from the state under LCFF. This budget does not include any ongoing allocation for bus replacement other than reserves for potential funds for grant applications.

### ■ Supplemental Grant

- ⊕ District receives approximately \$250 per student for those identified as socio-economically disadvantaged, homeless, foster youth, or ELL. Currently, 16.92% of the district's population qualify. These funds must be shown to improve educational services directly to those students.

### ■ Operations – Custodial, Grounds, Utilities

- ⊕ Operation costs including custodial and grounds staffing, supplies, equipment and utility costs. Budget for grounds to upgrade and maintain fields to stakeholders expected levels will require additional funds that are currently not allocated.

### ■ Site Donation/Fundraisers

- ⊕ Site accounts include all fundraising and donations collected during the year.



# Ending Fund Balance

<b>Distribution of Ending Fund Balance and Reserves</b>	
<b>Unaudited Actuals 2020-21</b>	
Revolving Cash	\$ 6,500
Restricted Accounts	\$2,121,476
Prepaid Items	\$ 45,543
Assigned	\$6,080,895
<i>Board Reserve - 7% Economic Uncertainty Reserve</i>	\$2,686,537
<i>Liability - Compensated Absences</i>	\$ 78,937
<i>Pending Facility Projects started in 20/21</i>	\$ 193,847
<i>3 New Buses, 3 New M&amp;O Trucks</i>	\$ 163,932
<i>Board Reserve - Textbook Adoptions (Deficit will decrease amt)</i>	\$2,957,643
<b>Reserve for Economic Uncertainty</b>	<b>\$1,151,373</b>
% of Expense	3.00%
Undesignated Fund Balance	(0)
<b>Total Distribution of Ending Fund Balance</b>	<b>\$9,405,787</b>

The “Ending Fund Balance” is made up of the resources that are required or remain after expenditures are deducted from the total budget amount.

Rescue is required to have a minimum reserve of 3% of budgeted expenses for economic uncertainty. The board has taken action to create an additional economic uncertainty reserve of 7%.

Board reserves have been recommended for approval for large one-time expenses including: textbook adoptions.



# Summary of Other Funds

2020-21 Unaudited Actuals - Other Funds						
Other Funds	Cafeteria (13)	Developer Fees (25)	State School Construction (35)	CFD #1 Fund (49)	Bond Interest & Redemption (51)	Debt Service COP (52)
Total Revenue	2,441,742	540,103	917	964,438	2,207,191	-
Total Expenditures	1,657,544	63,752	47,375	13,806	2,114,136	875,889
Excess/(Deficiency)	784,198	476,351	(46,458)	950,632	93,054	(875,889)
Other Financing Sources	-	(161,947)	-	(713,942)	-	875,889
Net Inc/Dec to Fund Bal	784,198	314,404	(46,458)	236,690	93,054	-
Beginning Balance	389,691	1,920,635	207,100	1,896,169	1,923,286	-
Ending Balance	1,173,889	2,235,039	160,642	2,132,860	2,016,340	-

## Notes on Other Funds

- **Fund 13** – Final federal and state reimbursement higher than projected. This can be attributed to free meals for all students.
- **Fund 25** – Developer Fee details will be reviewed in a separate report to the board in October.
- **Fund 35** – Expenses related to Marina Village two-story building project .
- **Fund 49** – Revenues include funds already received but held with EDUHSD as fiscal agent. This is an accounting entry only detail.
- **Fund 51** – Debt service payments for General Obligation Bonds.
- **Fund 52** – Debt service payments for 2010 and 2017 COPs.



# Final Comments

- First Interim will be updated in December and will include carryover, staffing revisions, and updated revenues and expenses including the on going impacts of COVID-19.
- Enrollment, the structural deficit, and other factors will be analyzed and updated at first interim.
- The District is currently able to meet it's financial obligations and reserve balances. It must be noted a large portion of current funds are one time dollars due to COVID-19 that will eventually run out.



# Questions?



G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.53%
	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	\$23,465,335.71
	Appropriations Subject to Limit	\$23,465,335.71
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	4.00%

1/15/2021



UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 14, 2021

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

For School District:

Roslynne Manasala-Smith  
Name  
Director, External Business Services  
Title  
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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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	30,357,477.00	0.00	30,357,477.00	31,820,214.00	0.00	31,820,214.00	4.8%
2) Federal Revenue		8100-8299	84,907.02	2,767,932.31	2,852,839.33	0.00	2,765,781.00	2,765,781.00	-3.1%
3) Other State Revenue		8300-8599	732,590.95	4,668,527.49	5,401,118.44	629,068.00	2,670,031.20	3,299,099.20	-38.9%
4) Other Local Revenue		8600-8799	473,400.87	1,446,021.27	1,919,422.14	1,217,271.00	1,196,932.00	2,414,203.00	25.8%
5) TOTAL, REVENUES			31,648,375.84	8,882,481.07	40,530,856.91	33,666,553.00	6,632,744.20	40,299,297.20	-0.6%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	14,401,725.49	3,027,464.56	17,429,190.05	14,649,134.00	3,007,913.09	17,657,047.09	1.3%
2) Classified Salaries		2000-2999	4,253,109.21	2,599,476.50	6,852,585.71	4,781,306.00	2,371,306.39	7,152,612.39	4.4%
3) Employee Benefits		3000-3999	5,367,033.26	2,989,166.79	8,356,200.05	6,272,583.00	4,006,379.30	10,278,962.30	23.0%
4) Books and Supplies		4000-4999	423,765.54	1,555,833.68	1,979,599.22	460,795.78	737,616.91	1,198,412.69	-39.5%
5) Services and Other Operating Expenditures		5000-5999	1,813,164.15	961,148.66	2,774,312.81	1,898,440.31	950,364.76	2,848,805.07	2.7%
6) Capital Outlay		6000-6999	90,193.12	326,009.35	416,202.47	854,817.00	66,190.50	921,007.50	121.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	316,538.00	254,466.00	571,004.00	338,697.00	337,013.00	675,710.00	18.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(288,164.56)	251,137.56	(37,027.00)	(270,583.47)	237,965.47	(32,618.00)	-11.9%
9) TOTAL, EXPENDITURES			26,377,364.21	11,964,703.10	38,342,067.31	28,985,189.62	11,714,749.42	40,699,939.04	6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			5,271,011.63	(3,082,222.03)	2,188,789.60	4,681,363.38	(5,082,005.22)	(400,641.84)	-118.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	79.95	0.00	79.95	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	53,104.15	0.00	53,104.15	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,099,565.35)	4,099,565.35	0.00	(4,664,176.43)	4,664,176.43	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,046,541.15)	4,099,565.35	53,024.20	(4,664,176.43)	4,664,176.43	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,224,470.48	1,017,343.32	2,241,813.80	17,186.95	(417,828.79)	(400,641.84)	-117.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,234,727.15	1,104,132.81	7,338,859.96	7,284,311.02	2,121,476.13	9,405,787.15	28.2%
b) Audit Adjustments		9793	(174,886.61)	0.00	(174,886.61)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,059,840.54	1,104,132.81	7,163,973.35	7,284,311.02	2,121,476.13	9,405,787.15	31.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,059,840.54	1,104,132.81	7,163,973.35	7,284,311.02	2,121,476.13	9,405,787.15	31.3%
2) Ending Balance, June 30 (E + F1e)			7,284,311.02	2,121,476.13	9,405,787.15	7,301,497.97	1,703,647.34	9,005,145.31	-4.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,500.00	0.00	6,500.00	6,353.00	0.00	6,353.00	-2.3%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	45,542.96	0.00	45,542.96	45,543.00	0.00	45,543.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	2,121,476.13	2,121,476.13	0.00	2,591,005.57	2,591,005.57	22.1%
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	6,080,895.06	0.00	6,080,895.06	6,028,603.79	0.00	6,028,603.79	-0.9%
Liability- Compensated Absences	0000	9780	78,937.00		78,937.00				
Additional 7% Board Desired Reserve	0000	9780	2,686,537.00		2,686,537.00				
Pending Facility Projects started in 20/21	0000	9780	193,847.00		193,847.00				
3 New Buses and 3 New M&O Trucks - E	0000	9780	163,932.00		163,932.00				
Board Reserve - Textbook Adoptions	0000	9780	1,990,535.33		1,990,535.33				
Reserve for Textbook Adoption	1100	9780	967,106.73		967,106.73				
Board Reserve - 7% Economic Uncertain	0000	9780				2,848,996.00		2,848,996.00	
Liability - Compensated Absences	0000	9780				58,375.00		58,375.00	
Liability- H&W Prior Year Adjust	0000	9780				174,887.00		174,887.00	
Board Reserve - Textbook Adoption	0000	9780				1,866,488.06		1,866,488.06	
Textbook Adoption	1100	9780				1,079,857.73		1,079,857.73	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,151,373.00	0.00	1,151,373.00	1,220,998.18	0.00	1,220,998.18	6.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	(887,358.23)	(887,358.23)	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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	4,326,684.59	437,440.51	4,764,125.10				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	6,500.00	0.00	6,500.00				
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	4,409,375.91	2,706,296.19	7,115,672.10				
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	45,542.96	0.00	45,542.96				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			8,788,103.46	3,143,736.70	11,931,840.16				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	748,792.44	410,989.10	1,159,781.54				
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	755,000.00	0.00	755,000.00				
5) Unearned Revenue		9650	0.00	611,271.47	611,271.47				
6) TOTAL, LIABILITIES			1,503,792.44	1,022,260.57	2,526,053.01				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			7,284,311.02	2,121,476.13	9,405,787.15				

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)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	12,419,875.00	0.00	12,419,875.00	14,034,127.00	0.00	14,034,127.00	13.0%
Education Protection Account State Aid - Current Year		8012	5,480,618.00	0.00	5,480,618.00	5,466,855.00	0.00	5,466,855.00	-0.3%
State Aid - Prior Years		8019	1,435.00	0.00	1,435.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	85,525.77	0.00	85,525.77	84,093.00	0.00	84,093.00	-1.7%
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	10,698,801.71	0.00	10,698,801.71	10,697,073.00	0.00	10,697,073.00	0.0%
Unsecured Roll Taxes		8042	201,217.52	0.00	201,217.52	193,685.00	0.00	193,685.00	-3.7%
Prior Years' Taxes		8043	12,847.90	0.00	12,847.90	10,167.00	0.00	10,167.00	-20.9%
Supplemental Taxes		8044	349,550.39	0.00	349,550.39	233,164.00	0.00	233,164.00	-33.3%
Education Revenue Augmentation Fund (ERAF)		8045	1,161,385.00	0.00	1,161,385.00	1,160,117.00	0.00	1,160,117.00	-0.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	6,676.71	0.00	6,676.71	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>30,417,933.00</b>	<b>0.00</b>	<b>30,417,933.00</b>	<b>31,879,281.00</b>	<b>0.00</b>	<b>31,879,281.00</b>	<b>4.8%</b>
<b>LCFF Transfers</b>									
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	(60,456.00)	0.00	(60,456.00)	(59,067.00)	0.00	(59,067.00)	-2.3%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>30,357,477.00</b>	<b>0.00</b>	<b>30,357,477.00</b>	<b>31,820,214.00</b>	<b>0.00</b>	<b>31,820,214.00</b>	<b>4.8%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	281,097.00	281,097.00	0.00	266,576.00	266,576.00	-5.2%
Special Education Discretionary Grants		8182	0.00	84,176.30	84,176.30	0.00	0.00	0.00	-100.0%
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	61,491.83	0.00	61,491.83	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	790.00	790.00	0.00	475.00	475.00	-39.9%
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		265,480.32	265,480.32		291,252.00	291,252.00	9.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		39,770.76	39,770.76		67,524.00	67,524.00	69.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			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		18,070.62	18,070.62		17,732.00	17,732.00	-1.9%
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		20,845.26	20,845.26		21,019.00	21,019.00	0.8%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	23,415.19	2,057,702.05	2,081,117.24	0.00	2,101,203.00	2,101,203.00	1.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>84,907.02</b>	<b>2,767,932.31</b>	<b>2,852,839.33</b>	<b>0.00</b>	<b>2,765,781.00</b>	<b>2,765,781.00</b>	<b>-3.1%</b>
<b>OTHER STATE REVENUE</b>									
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	112,318.00	0.00	112,318.00	112,317.00	0.00	112,317.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	607,852.95	261,669.59	869,522.54	516,751.00	168,805.00	685,556.00	-21.2%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	12,420.00	4,406,857.90	4,419,277.90	0.00	2,501,226.20	2,501,226.20	-43.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>732,590.95</b>	<b>4,668,527.49</b>	<b>5,401,118.44</b>	<b>629,068.00</b>	<b>2,670,031.20</b>	<b>3,299,099.20</b>	<b>-38.9%</b>

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
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	130,362.19	0.00	130,362.19	170,000.00	0.00	170,000.00	30.4%
Interest		8660	40,183.43	0.00	40,183.43	16,000.00	0.00	16,000.00	-60.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	54,535.88	0.00	54,535.88	115,000.00	0.00	115,000.00	110.9%
Interagency Services		8677	40,228.23	0.00	40,228.23	40,521.00	0.00	40,521.00	0.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	208,091.14	368,292.80	576,383.94	875,750.00	36,036.00	911,786.00	58.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,077,728.47	1,077,728.47		1,160,896.00	1,160,896.00	7.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>473,400.87</b>	<b>1,446,021.27</b>	<b>1,919,422.14</b>	<b>1,217,271.00</b>	<b>1,196,932.00</b>	<b>2,414,203.00</b>	<b>25.8%</b>
<b>TOTAL, REVENUES</b>			<b>31,648,375.84</b>	<b>8,882,481.07</b>	<b>40,530,856.91</b>	<b>33,666,553.00</b>	<b>6,632,744.20</b>	<b>40,299,297.20</b>	<b>-0.6%</b>

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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	12,279,057.63	2,367,764.59	14,646,822.22	12,452,829.00	2,447,863.09	14,900,692.09	1.7%
Certificated Pupil Support Salaries		1200	477,491.30	104,775.14	582,266.44	483,774.00	109,342.00	593,116.00	1.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,611,796.56	531,324.83	2,143,121.39	1,625,991.00	429,608.00	2,055,599.00	-4.1%
Other Certificated Salaries		1900	33,380.00	23,600.00	56,980.00	86,540.00	21,100.00	107,640.00	88.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>14,401,725.49</b>	<b>3,027,464.56</b>	<b>17,429,190.05</b>	<b>14,649,134.00</b>	<b>3,007,913.09</b>	<b>17,657,047.09</b>	<b>1.3%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	216,186.25	1,371,754.95	1,587,941.20	201,173.00	1,457,148.20	1,658,321.20	4.4%
Classified Support Salaries		2200	1,949,331.51	752,004.29	2,701,335.80	2,173,617.00	617,134.19	2,790,751.19	3.3%
Classified Supervisors' and Administrators' Salaries		2300	294,504.99	236,074.24	530,579.23	395,729.00	200,662.00	596,391.00	12.4%
Clerical, Technical and Office Salaries		2400	1,259,886.61	176,682.96	1,436,569.57	1,248,139.00	82,527.00	1,330,666.00	-7.4%
Other Classified Salaries		2900	533,199.85	62,960.06	596,159.91	762,648.00	13,835.00	776,483.00	30.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,253,109.21</b>	<b>2,599,476.50</b>	<b>6,852,585.71</b>	<b>4,781,306.00</b>	<b>2,371,306.39</b>	<b>7,152,612.39</b>	<b>4.4%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	2,297,948.53	1,947,166.30	4,245,114.83	2,476,169.00	2,570,752.99	5,046,921.99	18.9%
PERS		3201-3202	761,462.92	389,641.44	1,151,104.36	955,129.00	475,789.31	1,430,918.31	24.3%
OASDI/Medicare/Alternative		3301-3302	519,453.00	222,729.14	742,182.14	589,632.00	211,711.00	801,343.00	8.0%
Health and Welfare Benefits		3401-3402	1,339,651.58	307,281.65	1,646,933.23	1,549,537.00	581,944.00	2,131,481.00	29.4%
Unemployment Insurance		3501-3502	10,320.13	3,738.02	14,058.15	241,552.00	64,685.00	306,237.00	2078.4%
Workers' Compensation		3601-3602	269,165.98	82,740.24	351,906.22	279,935.00	75,392.00	355,327.00	1.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	169,031.12	35,870.00	204,901.12	180,629.00	26,105.00	206,734.00	0.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,367,033.26</b>	<b>2,989,166.79</b>	<b>8,356,200.05</b>	<b>6,272,583.00</b>	<b>4,006,379.30</b>	<b>10,278,962.30</b>	<b>23.0%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,198.05	28,628.14	30,826.19	3,500.00	0.00	3,500.00	-88.6%
Materials and Supplies		4300	389,025.99	1,409,967.10	1,798,993.09	417,795.78	706,616.91	1,124,412.69	-37.5%
Noncapitalized Equipment		4400	32,541.50	117,238.44	149,779.94	39,500.00	31,000.00	70,500.00	-52.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>423,765.54</b>	<b>1,555,833.68</b>	<b>1,979,599.22</b>	<b>460,795.78</b>	<b>737,616.91</b>	<b>1,198,412.69</b>	<b>-39.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	17,282.37	18,237.51	35,519.88	37,500.00	72,165.93	109,665.93	208.7%
Dues and Memberships		5300	31,523.00	435.00	31,958.00	32,044.00	435.00	32,479.00	1.6%
Insurance		5400 - 5450	193,746.36	21,624.51	215,370.87	148,000.00	21,000.00	169,000.00	-21.5%
Operations and Housekeeping Services		5500	923,655.63	2,718.24	926,373.87	1,004,224.00	2,000.00	1,006,224.00	8.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	114,746.11	147,558.48	262,304.59	96,970.00	77,300.00	174,270.00	-33.6%
Transfers of Direct Costs		5710	(49,694.02)	49,694.02	0.00	(57,881.56)	57,881.56	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,517.28)	0.00	(2,517.28)	(3,000.00)	0.00	(3,000.00)	19.2%
Professional/Consulting Services and Operating Expenditures		5800	468,947.28	712,841.16	1,181,788.44	488,583.87	718,932.27	1,207,516.14	2.2%
Communications		5900	115,474.70	8,039.74	123,514.44	152,000.00	650.00	152,650.00	23.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,813,164.15</b>	<b>961,148.66</b>	<b>2,774,312.81</b>	<b>1,898,440.31</b>	<b>950,364.76</b>	<b>2,848,805.07</b>	<b>2.7%</b>



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)	
<b>CAPITAL OUTLAY</b>									
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	162,342.14	162,342.14	0.00	0.00	0.00	-100.0%
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	90,193.12	163,667.21	253,860.33	854,817.00	66,190.50	921,007.50	262.8%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>90,193.12</b>	<b>326,009.35</b>	<b>416,202.47</b>	<b>854,817.00</b>	<b>66,190.50</b>	<b>921,007.50</b>	<b>121.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	21,845.00	21,845.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	316,538.00	232,621.00	549,159.00	338,697.00	337,013.00	675,710.00	23.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>316,538.00</b>	<b>254,466.00</b>	<b>571,004.00</b>	<b>338,697.00</b>	<b>337,013.00</b>	<b>675,710.00</b>	<b>18.3%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(251,137.56)	251,137.56	0.00	(237,965.47)	237,965.47	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(37,027.00)	0.00	(37,027.00)	(32,618.00)	0.00	(32,618.00)	-11.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(288,164.56)</b>	<b>251,137.56</b>	<b>(37,027.00)</b>	<b>(270,583.47)</b>	<b>237,965.47</b>	<b>(32,618.00)</b>	<b>-11.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>26,377,364.21</b>	<b>11,964,703.10</b>	<b>38,342,067.31</b>	<b>28,985,189.62</b>	<b>11,714,749.42</b>	<b>40,699,939.04</b>	<b>6.1%</b>

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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
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	79.95	0.00	79.95	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			79.95	0.00	79.95	0.00	0.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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	53,104.15	0.00	53,104.15	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES			53,104.15	0.00	53,104.15	0.00	0.00	0.00	-100.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(4,099,565.35)	4,099,565.35	0.00	(4,664,176.43)	4,664,176.43	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,099,565.35)	4,099,565.35	0.00	(4,664,176.43)	4,664,176.43	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(4,046,541.15)	4,099,565.35	53,024.20	(4,664,176.43)	4,664,176.43	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	30,357,477.00	0.00	30,357,477.00	31,820,214.00	0.00	31,820,214.00	4.8%
2) Federal Revenue		8100-8299	84,907.02	2,767,932.31	2,852,839.33	0.00	2,765,781.00	2,765,781.00	-3.1%
3) Other State Revenue		8300-8599	732,590.95	4,668,527.49	5,401,118.44	629,068.00	2,670,031.20	3,299,099.20	-38.9%
4) Other Local Revenue		8600-8799	473,400.87	1,446,021.27	1,919,422.14	1,217,271.00	1,196,932.00	2,414,203.00	25.8%
5) TOTAL REVENUES			31,648,375.84	8,882,481.07	40,530,856.91	33,666,553.00	6,632,744.20	40,299,297.20	-0.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		16,778,005.51	7,733,303.16	24,511,308.67	17,642,632.20	8,068,735.92	25,711,368.12	4.9%
2) Instruction - Related Services	2000-2999		3,430,120.08	861,745.91	4,291,865.99	3,608,025.44	676,022.56	4,284,048.00	-0.2%
3) Pupil Services	3000-3999		1,955,791.09	889,760.06	2,845,551.15	3,026,092.78	870,108.00	3,896,200.78	36.9%
4) Ancillary Services	4000-4999		52,596.61	4,768.00	57,364.61	121,178.00	9,330.00	130,508.00	127.5%
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		1,657,959.82	372,695.15	2,030,654.97	1,895,528.20	319,114.47	2,214,642.67	9.1%
8) Plant Services	8000-8999		2,186,353.10	1,847,964.82	4,034,317.92	2,353,036.00	1,434,425.47	3,787,461.47	-6.1%
9) Other Outgo	9000-9999	Except 7600-7699	316,538.00	254,466.00	571,004.00	338,697.00	337,013.00	675,710.00	18.3%
10) TOTAL EXPENDITURES			26,377,364.21	11,964,703.10	38,342,067.31	28,985,189.62	11,714,749.42	40,699,939.04	6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			5,271,011.63	(3,082,222.03)	2,188,789.60	4,681,363.38	(5,082,005.22)	(400,641.84)	-118.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	79.95	0.00	79.95	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	53,104.15	0.00	53,104.15	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,099,565.35)	4,099,565.35	0.00	(4,664,176.43)	4,664,176.43	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(4,046,541.15)	4,099,565.35	53,024.20	(4,664,176.43)	4,664,176.43	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,224,470.48	1,017,343.32	2,241,813.80	17,186.95	(417,828.79)	(400,641.84)	-117.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
	9791		6,234,727.15	1,104,132.81	7,338,859.96	7,284,311.02	2,121,476.13	9,405,787.15	28.2%
b) Audit Adjustments	9793		(174,886.61)	0.00	(174,886.61)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,059,840.54	1,104,132.81	7,163,973.35	7,284,311.02	2,121,476.13	9,405,787.15	31.3%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,059,840.54	1,104,132.81	7,163,973.35	7,284,311.02	2,121,476.13	9,405,787.15	31.3%
2) Ending Balance, June 30 (E + F1e)			7,284,311.02	2,121,476.13	9,405,787.15	7,301,497.97	1,703,647.34	9,005,145.31	-4.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		6,500.00	0.00	6,500.00	6,353.00	0.00	6,353.00	-2.3%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		45,542.96	0.00	45,542.96	45,543.00	0.00	45,543.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	2,121,476.13	2,121,476.13	0.00	2,591,005.57	2,591,005.57	22.1%
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		6,080,895.06	0.00	6,080,895.06	6,028,603.79	0.00	6,028,603.79	-0.9%
Liability- Compensated Absences	0000	9780	78,937.00		78,937.00				
Additional 7% Board Desired Reserve	0000	9780	2,686,537.00		2,686,537.00				
Pending Facility Projects started in 20/2	0000	9780	193,847.00		193,847.00				
3 New Buses and 3 New M&O Trucks -	0000	9780	163,932.00		163,932.00				
Board Reserve - Textbook Adoptions	0000	9780	1,990,535.33		1,990,535.33				
Reserve for Textbook Adoption	1100	9780	967,106.73		967,106.73				
Board Reserve - 7% Economic Uncertai	0000	9780				2,848,996.00		2,848,996.00	
Liability - Compensated Absences	0000	9780				58,375.00		58,375.00	
Liability- H&W Prior Year Adjust	0000	9780				174,887.00		174,887.00	
Board Reserve - Textbook Adoption	0000	9780				1,866,488.06		1,866,488.06	
Textbook Adoption	1100	9780				1,079,857.73		1,079,857.73	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		1,151,373.00	0.00	1,151,373.00	1,220,998.18	0.00	1,220,998.18	6.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.00	0.00	(887,358.23)	(887,358.23)	New

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
3212	Elementary and Secondary School Emergency Relief II (ESSER II) F	0.00	1,147,966.77
5640	Medi-Cal Billing Option	39,521.64	39,312.34
6300	Lottery: Instructional Materials	475,011.42	559,516.42
6546	Mental Health-Related Services	19,593.11	19,593.11
7415	Classified School Employee Summer Assistance Program	903.13	903.13
7425	Expanded Learning Opportunities (ELO) Grant	762,581.03	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	208,797.00	208,797.00
9010	Other Restricted Local	615,068.80	614,916.80
Total, Restricted Balance		<u>2,121,476.13</u>	<u>2,591,005.57</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,167,186.45	1,383,993.46	-36.1%
3) Other State Revenue		8300-8599	170,992.72	183,822.33	7.5%
4) Other Local Revenue		8600-8799	103,482.79	79,801.87	-22.9%
5) TOTAL, REVENUES			2,441,661.96	1,647,617.66	-32.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	464,461.92	428,963.00	-7.6%
3) Employee Benefits		3000-3999	143,678.58	166,321.00	15.8%
4) Books and Supplies		4000-4999	930,742.14	690,500.00	-25.8%
5) Services and Other Operating Expenditures		5000-5999	68,712.75	76,599.00	11.5%
6) Capital Outlay		6000-6999	12,921.33	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	37,027.00	32,618.00	-11.9%
9) TOTAL, EXPENDITURES			1,657,543.72	1,395,001.00	-15.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			784,118.24	252,616.66	-67.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	79.95	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			79.95	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			784,198.19	252,616.66	-67.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	389,690.89	1,173,889.08	201.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			389,690.89	1,173,889.08	201.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			389,690.89	1,173,889.08	201.2%
2) Ending Balance, June 30 (E + F1e)			1,173,889.08	1,426,505.74	21.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	0.00	-100.0%
Stores		9712	39,886.06	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,130,003.02	1,426,505.74	26.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	894,478.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	4,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	247,594.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	39,886.06		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,185,959.32		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	12,070.24		
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			12,070.24		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,173,889.08		



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,167,186.45	1,383,993.46	-36.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,167,186.45</b>	<b>1,383,993.46</b>	<b>-36.1%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	170,992.72	183,822.33	7.5%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>170,992.72</b>	<b>183,822.33</b>	<b>7.5%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	15,210.53	5,000.00	-67.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,983.76	3,500.00	76.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	86,288.50	71,301.87	-17.4%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>103,482.79</b>	<b>79,801.87</b>	<b>-22.9%</b>
<b>TOTAL, REVENUES</b>			<b>2,441,661.96</b>	<b>1,647,617.66</b>	<b>-32.5%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	317,514.09	299,060.00	-5.8%
Classified Supervisors' and Administrators' Salaries		2300	102,643.76	98,734.00	-3.8%
Clerical, Technical and Office Salaries		2400	37,164.99	31,169.00	-16.1%
Other Classified Salaries		2900	7,139.08	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>464,461.92</b>	<b>428,963.00</b>	<b>-7.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	68,219.21	85,066.00	24.7%
OASDI/Medicare/Alternative		3301-3302	34,926.82	33,001.00	-5.5%
Health and Welfare Benefits		3401-3402	30,921.51	34,395.00	11.2%
Unemployment Insurance		3501-3502	283.87	5,307.00	1769.5%
Workers' Compensation		3601-3602	6,927.17	6,152.00	-11.2%
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	2,400.00	2,400.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>143,678.58</b>	<b>166,321.00</b>	<b>15.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,237.28	20,500.00	12.4%
Noncapitalized Equipment		4400	32,537.27	20,000.00	-38.5%
Food		4700	879,967.59	650,000.00	-26.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>930,742.14</b>	<b>690,500.00</b>	<b>-25.8%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,791.38	1,700.00	-5.1%
Dues and Memberships		5300	290.43	899.00	209.5%
Insurance		5400-5450	4,693.29	5,000.00	6.5%
Operations and Housekeeping Services		5500	27,111.26	33,500.00	23.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,260.08	9,000.00	-2.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,517.28	3,000.00	19.2%
Professional/Consulting Services and Operating Expenditures		5800	22,794.88	22,500.00	-1.3%
Communications		5900	254.15	1,000.00	293.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>68,712.75</b>	<b>76,599.00</b>	<b>11.5%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	12,921.33	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>12,921.33</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	37,027.00	32,618.00	-11.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>37,027.00</b>	<b>32,618.00</b>	<b>-11.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,657,543.72</b>	<b>1,395,001.00</b>	<b>-15.8%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	79.95	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			79.95	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			79.95	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,167,186.45	1,383,993.46	-36.1%
3) Other State Revenue		8300-8599	170,992.72	183,822.33	7.5%
4) Other Local Revenue		8600-8799	103,482.79	79,801.87	-22.9%
5) TOTAL, REVENUES			2,441,661.96	1,647,617.66	-32.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,593,405.46	1,328,883.00	-16.6%
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		37,027.00	32,618.00	-11.9%
8) Plant Services	8000-8999		27,111.26	33,500.00	23.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,657,543.72	1,395,001.00	-15.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			784,118.24	252,616.66	-67.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	79.95	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			79.95	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			784,198.19	252,616.66	-67.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	389,690.89	1,173,889.08	201.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			389,690.89	1,173,889.08	201.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			389,690.89	1,173,889.08	201.2%
2) Ending Balance, June 30 (E + F1e)					
			1,173,889.08	1,426,505.74	21.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	4,000.00	0.00	-100.0%
Stores					
		9712	39,886.06	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,130,003.02	1,426,505.74	26.2%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	1,130,003.02	1,426,505.74
Total, Restricted Balance		<u>1,130,003.02</u>	<u>1,426,505.74</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	540,103.40	310,000.00	-42.6%
5) TOTAL, REVENUES			540,103.40	310,000.00	-42.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	30,384.24	21,310.00	-29.9%
3) Employee Benefits		3000-3999	10,409.67	8,940.00	-14.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,191.90	19,000.00	-10.3%
6) Capital Outlay		6000-6999	1,766.08	150,000.00	8393.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			63,751.89	199,250.00	212.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			476,351.51	110,750.00	-76.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	161,947.26	162,634.76	0.4%
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			(161,947.26)	(162,634.76)	0.4%



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			314,404.25	(51,884.76)	-116.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,920,634.70	2,235,038.95	16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,920,634.70	2,235,038.95	16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,920,634.70	2,235,038.95	16.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,235,038.95	2,183,154.19	-2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,239,038.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,239,038.95		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	4,000.00		
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			4,000.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,235,038.95		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	10,123.40	10,000.00	-1.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	529,980.00	300,000.00	-43.4%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>540,103.40</b>	<b>310,000.00</b>	<b>-42.6%</b>
<b>TOTAL, REVENUES</b>			<b>540,103.40</b>	<b>310,000.00</b>	<b>-42.6%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	30,384.24	21,310.00	-29.9%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			30,384.24	21,310.00	-29.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,289.56	4,882.00	-22.4%
OASDI/Medicare/Alternative		3301-3302	2,162.10	1,630.00	-24.6%
Health and Welfare Benefits		3401-3402	1,491.57	1,862.00	24.8%
Unemployment Insurance		3501-3502	15.24	262.00	1619.2%
Workers' Compensation		3601-3602	451.20	304.00	-32.6%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			10,409.67	8,940.00	-14.1%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	21,191.90	19,000.00	-10.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>21,191.90</b>	<b>19,000.00</b>	<b>-10.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,766.08	150,000.00	8393.4%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,766.08</b>	<b>150,000.00</b>	<b>8393.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>63,751.89</b>	<b>199,250.00</b>	<b>212.5%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	161,947.26	162,634.76	0.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			161,947.26	162,634.76	0.4%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(161,947.26)	(162,634.76)	0.4%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	540,103.40	310,000.00	-42.6%
5) TOTAL, REVENUES			540,103.40	310,000.00	-42.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		61,985.81	49,250.00	-20.5%
8) Plant Services	8000-8999		1,766.08	150,000.00	8393.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			63,751.89	199,250.00	212.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			476,351.51	110,750.00	-76.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	161,947.26	162,634.76	0.4%
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			(161,947.26)	(162,634.76)	0.4%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			314,404.25	(51,884.76)	-116.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,920,634.70	2,235,038.95	16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,920,634.70	2,235,038.95	16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,920,634.70	2,235,038.95	16.4%
2) Ending Balance, June 30 (E + F1e)			2,235,038.95	2,183,154.19	-2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,235,038.95	2,183,154.19	-2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
9010	Other Restricted Local	2,235,038.95	2,183,154.19
Total, Restricted Balance		<u>2,235,038.95</u>	<u>2,183,154.19</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	916.80	0.00	-100.0%
5) TOTAL, REVENUES			916.80	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	47,374.57	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			47,374.57	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(46,457.77)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(46,457.77)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	207,099.72	160,641.95	-22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,099.72	160,641.95	-22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,099.72	160,641.95	-22.4%
2) Ending Balance, June 30 (E + F1e)			160,641.95	160,641.95	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	160,641.95	160,641.95	0.0%
Reserved for Capital Projects	0000	9780	160,641.95		
Reserved for Capital Projects	0000	9780		160,641.95	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	160,641.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			160,641.95		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			160,641.95		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	916.80	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			916.80	0.00	-100.0%
<b>TOTAL, REVENUES</b>			916.80	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	47,374.57	0.00	-100.0%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			47,374.57	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			47,374.57	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	916.80	0.00	-100.0%
5) TOTAL, REVENUES			916.80	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		47,374.57	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			47,374.57	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(46,457.77)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(46,457.77)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	207,099.72	160,641.95	-22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,099.72	160,641.95	-22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,099.72	160,641.95	-22.4%
2) Ending Balance, June 30 (E + F1e)			160,641.95	160,641.95	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	160,641.95	160,641.95	0.0%
Reserved for Capital Projects	0000	9780	160,641.95		
Reserved for Capital Projects	0000	9780		160,641.95	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	964,438.00	910,000.00	-5.6%
5) TOTAL, REVENUES			964,438.00	910,000.00	-5.6%
<b>B. EXPENDITURES</b>					
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	13,806.37	10,000.00	-27.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,806.37	10,000.00	-27.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			950,631.63	900,000.00	-5.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	713,941.52	715,904.00	0.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(713,941.52)	(715,904.00)	0.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			236,690.11	184,096.00	-22.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,896,169.43	2,132,859.54	12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,896,169.43	2,132,859.54	12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,896,169.43	2,132,859.54	12.5%
2) Ending Balance, June 30 (E + F1e)			2,132,859.54	2,316,955.54	8.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	2,132,859.54	2,316,955.54	8.6%
Reserved for Projects (Comm Fac Dist)	0000	9780	2,132,859.54		
Reserved for Projects (Comm Fac Dist)	0000	9780		2,316,955.54	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	75,287.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	2,057,572.00		
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			2,132,859.54		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,132,859.54		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	953,246.00	900,000.00	-5.6%
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	11,192.00	10,000.00	-10.7%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			964,438.00	910,000.00	-5.6%
<b>TOTAL, REVENUES</b>			964,438.00	910,000.00	-5.6%



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	13,806.37	10,000.00	-27.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>13,806.37</b>	<b>10,000.00</b>	<b>-27.6%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>13,806.37</b>	<b>10,000.00</b>	<b>-27.6%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	713,941.52	715,904.00	0.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			713,941.52	715,904.00	0.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(713,941.52)	(715,904.00)	0.3%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	964,438.00	910,000.00	-5.6%
5) TOTAL, REVENUES			964,438.00	910,000.00	-5.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		13,806.37	10,000.00	-27.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,806.37	10,000.00	-27.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			950,631.63	900,000.00	-5.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	713,941.52	715,904.00	0.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(713,941.52)	(715,904.00)	0.3%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			236,690.11	184,096.00	-22.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,896,169.43	2,132,859.54	12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,896,169.43	2,132,859.54	12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,896,169.43	2,132,859.54	12.5%
2) Ending Balance, June 30 (E + F1e)			2,132,859.54	2,316,955.54	8.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,132,859.54	2,316,955.54	8.6%
Reserved for Projects (Comm Fac Dist)	0000	9780	2,132,859.54		
Reserved for Projects (Comm Fac Dist)	0000	9780		2,316,955.54	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,207,190.53	2,199,123.24	-0.4%
5) TOTAL, REVENUES			2,207,190.53	2,199,123.24	-0.4%
<b>B. EXPENDITURES</b>					
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	2,114,136.14	2,199,123.24	4.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,114,136.14	2,199,123.24	4.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			93,054.39	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			93,054.39	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,923,285.80	2,016,340.19	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,923,285.80	2,016,340.19	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,923,285.80	2,016,340.19	4.8%
2) Ending Balance, June 30 (E + F1e)			2,016,340.19	2,016,340.19	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	2,016,340.19	2,016,340.19	0.0%
Debt Service	0000	9780	2,016,340.19		
Debt Service	0000	9780		2,016,340.19	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,016,340.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,016,340.19		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,016,340.19		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	2,132,943.33	2,194,123.24	2.9%
Unsecured Roll		8612	11,171.84	0.00	-100.0%
Prior Years' Taxes		8613	130.28	0.00	-100.0%
Supplemental Taxes		8614	56,241.76	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	753.29	0.00	-100.0%
Interest		8660	5,950.03	5,000.00	-16.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,207,190.53	2,199,123.24	-0.4%
<b>TOTAL, REVENUES</b>			2,207,190.53	2,199,123.24	-0.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	970,618.50	1,591,211.15	63.9%
Bond Interest and Other Service Charges		7434	1,143,517.64	607,912.09	-46.8%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,114,136.14</b>	<b>2,199,123.24</b>	<b>4.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,114,136.14</b>	<b>2,199,123.24</b>	<b>4.0%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,207,190.53	2,199,123.24	-0.4%
5) TOTAL, REVENUES			2,207,190.53	2,199,123.24	-0.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	2,114,136.14	2,199,123.24	4.0%
10) TOTAL, EXPENDITURES			2,114,136.14	2,199,123.24	4.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			93,054.39	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			93,054.39	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,923,285.80	2,016,340.19	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,923,285.80	2,016,340.19	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,923,285.80	2,016,340.19	4.8%
2) Ending Balance, June 30 (E + F1e)			2,016,340.19	2,016,340.19	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	2,016,340.19	2,016,340.19	0.0%
Debt Service	0000	9780	2,016,340.19		
Debt Service	0000	9780		2,016,340.19	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
	Total, Restricted Balance	0.00	0.00



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	178.69	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	178.69	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	876,445.00	876,445.00	650,591.89	876,445.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			876,445.00	876,445.00	650,591.89	876,445.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(876,445.00)	(876,445.00)	(650,413.20)	(876,445.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	876,445.00	876,445.00	875,888.78	876,445.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			876,445.00	876,445.00	875,888.78	876,445.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	225,475.58	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	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	0.0%
Interest		8660	0.00	0.00	178.69	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	178.69	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	178.69	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	461,445.00	461,445.00	235,591.89	461,445.00	0.00	0.0%
Other Debt Service - Principal		7439	415,000.00	415,000.00	415,000.00	415,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			876,445.00	876,445.00	650,591.89	876,445.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			876,445.00	876,445.00	650,591.89	876,445.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	876,445.00	876,445.00	875,888.78	876,445.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			876,445.00	876,445.00	875,888.78	876,445.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			876,445.00	876,445.00	875,888.78	876,445.00		

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
	Total, Restricted Balance	<u>0.00</u>

Description	2020-21 Unaudited Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	3,493.19	3,493.19	3,493.19	3,336.02	3,336.02	3,490.46
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	3,493.19	3,493.19	3,493.19	3,336.02	3,336.02	3,490.46
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	24.38	24.38	24.38	24.38	24.38	24.38
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.58	1.58	1.58	1.58	1.58	1.58
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	25.96	25.96	25.96	25.96	25.96	25.96
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	3,519.15	3,519.15	3,519.15	3,361.98	3,361.98	3,516.42
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2020-21 Unaudited Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	4,640,099.26		4,640,099.26			4,640,099.26
Work in Progress	488,429.76		488,429.76	13,187.45		501,617.21
Total capital assets not being depreciated	5,128,529.02	0.00	5,128,529.02	13,187.45	0.00	5,141,716.47
Capital assets being depreciated:						
Land Improvements	7,825,890.46	(0.20)	7,825,890.26	17,548.00		7,843,438.26
Buildings	74,233,905.58		74,233,905.58	227,877.82		74,461,783.40
Equipment	6,723,911.69		6,723,911.69	213,612.55		6,937,524.24
Total capital assets being depreciated	88,783,707.73	(0.20)	88,783,707.53	459,038.37	0.00	89,242,745.90
Accumulated Depreciation for:						
Land Improvements	(4,075,652.36)		(4,075,652.36)	(272,490.83)		(4,348,143.19)
Buildings	(24,429,126.65)		(24,429,126.65)	(1,456,662.99)		(25,885,789.64)
Equipment	(3,857,917.66)		(3,857,917.66)	(485,625.41)		(4,343,543.07)
Total accumulated depreciation	(32,362,696.67)	0.00	(32,362,696.67)	(2,214,779.23)	0.00	(34,577,475.90)
Total capital assets being depreciated, net	56,421,011.06	(0.20)	56,421,010.86	(1,755,740.86)	0.00	54,665,270.00
Governmental activity capital assets, net	61,549,540.08	(0.20)	61,549,539.88	(1,742,553.41)	0.00	59,806,986.47
<b>Business-Type Activities:</b>						
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 BASIC GRANT - PART A	ESSER I - SCHOOL EMG RELIEF	ESSER II - CRSSA	GEER I - GOV EMG RELIEF	LLM: COVID RELIEF FUND	SP ED- BASIC GRANT ENTITLEMENT	SPEC-IDEA MENTAL HEALTH
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3210	3212	3215	3220	3310	3327
REVENUE OBJECT	8290	8290	8290	8290	8290	8181	8182
LOCAL DESCRIPTION (if any)	TITLE I	ESSER I	ESSER II	GEER	LLM	SPEC ED FED	SPEC IDEA
<b>AWARD</b>							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	291,252.00	232,520.00	919,156.00	201,945.00	1,167,352.00	281,097.00	84,176.30
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	291,252.00	232,520.00	919,156.00	201,945.00	1,167,352.00	281,097.00	84,176.30
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	763,785.23	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	291,252.00	232,520.00	919,156.00	201,945.00	1,167,352.00	1,044,882.23	84,176.30
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	244,474.32	195,307.00	92,168.00	201,945.00	1,167,352.00	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	763,785.23	0.00
8. Total Available (sum lines 5, 6, & 7)	244,474.32	195,307.00	92,168.00	201,945.00	1,167,352.00	763,785.23	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	265,480.32	232,520.00	399,501.14	201,945.00	1,167,352.00	1,044,882.23	84,176.30
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	265,480.32	232,520.00	399,501.14	201,945.00	1,167,352.00	1,044,882.23	84,176.30
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(21,006.00)	(37,213.00)	(307,333.14)	0.00	0.00	(281,097.00)	(84,176.30)
a. Unearned Revenue	0.00	0.00	519,654.86	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	21,006.00	37,213.00	826,988.00	0.00	0.00	281,097.00	84,176.30
14. Unused Grant Award Calculation (line 4 minus line 9)	25,771.68	0.00	519,654.86	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	25,771.68	0.00	519,654.86	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	265,480.32	232,520.00	399,501.14	201,945.00	1,167,352.00	281,097.00	84,176.30

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 II, PART A, SEI ESSA	TITLE IV, PART A, SSAE ESSA	TITLE III LEP	McKINNEY-VENTO HOMELESS	TOTAL
FEDERAL CATALOG NUMBER					
RESOURCE CODE	4035	4127	4203	9022	
REVENUE OBJECT	8290/8298	8290	8290/8298	8285	
LOCAL DESCRIPTION (if any)	TITLE II	TITLE IV	TITLE III		
<b>AWARD</b>					
1. Prior Year Carryover	3,420.55	0.00	768.00	0.00	4,188.55
2. a. Current Year Award	68,407.00	21,469.00	18,693.00	790.00	3,286,857.30
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	68,407.00	21,469.00	18,693.00	790.00	3,286,857.30
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	763,785.23
4. Total Available Award (sum lines 1, 2d, & 3)	71,827.55	21,469.00	19,461.00	790.00	4,054,831.08
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	22,228.00	21,469.00	4,845.00	790.00	1,950,578.32
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	763,785.23
8. Total Available (sum lines 5, 6, & 7)	22,228.00	21,469.00	4,845.00	790.00	2,714,363.55
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	39,770.76	20,845.26	18,070.62	790.00	3,475,333.63
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	39,770.76	20,845.26	18,070.62	790.00	3,475,333.63
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(17,542.76)	623.74	(13,225.62)	0.00	(760,970.08)
a. Unearned Revenue	32,056.79	623.74	1,390.38	0.00	553,725.77
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	46,179.00	0.00	13,848.00	0.00	1,310,507.30
14. Unused Grant Award Calculation (line 4 minus line 9)	32,056.79	623.74	1,390.38	0.00	579,497.45
15. If Carryover is allowed, enter line 14 amount here	32,056.79	623.74	1,390.38	0.00	579,497.45
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	36,350.21	20,845.26	17,302.62	790.00	2,707,359.85

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STATE PROGRAM NAME	IN-PERSON INSTRUCTION GRANT	TOTAL
RESOURCE CODE	7422	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	IPIG	
<b>AWARD</b>		
1. Prior Year Carryover	0.00	0.00
2. a. Current Year Award	1,156,753.00	1,156,753.00
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,156,753.00	1,156,753.00
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,156,753.00	1,156,753.00
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year	0.00	0.00
6. Cash Received in Current Year	495,645.00	495,645.00
7. Contributed Matching Funds	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	495,645.00	495,645.00
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	1,124,978.98	1,124,978.98
10. Non Donor-Authorized Expenditures	0.00	0.00
11. Total Expenditures (lines 9 & 10)	1,124,978.98	1,124,978.98
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(629,333.98)	(629,333.98)
a. Unearned Revenue	31,774.02	31,774.02
b. Accounts Payable		0.00
c. Accounts Receivable	661,108.00	661,108.00
14. Unused Grant Award Calculation (line 4 minus line 9)	31,774.02	31,774.02
15. If Carryover is allowed, enter line 14 amount here	31,774.02	31,774.02
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,124,978.98	1,124,978.98

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

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

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FEDERAL AWARDS,  
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	MEDI-CAL ADMISTRATIVE ACTIVITIES	MEDI-CAL BILLING OPTION	TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	101	5640	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)	MAA	MEDI-CAL	
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance	109,629.43	29,242.98	138,872.41
2. a. Current Year Award	23,415.19	56,383.91	79,799.10
b. Other Adjustments	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	23,415.19	56,383.91	79,799.10
3. Required Matching Funds/Other	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	133,044.62	85,626.89	218,671.51
<b>REVENUES</b>			
5. Cash Received in Current Year	23,415.19	56,383.91	79,799.10
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	23,415.19	56,383.91	79,799.10
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	11,802.92	46,105.25	57,908.17
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	11,802.92	46,105.25	57,908.17
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	121,241.70	39,521.64	160,763.34

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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	STATE LOTTERY	EDUCATION PROTECTION ACT	LOTTERY INSTRUCTIONAL MATERIALS	SPECIAL EDUCATION STATE FUNDING	STATE MH RELATED SERVICES	CLASSIFIED EMP PROF DEVLOP BLOCK GRANT	COVID 19 RESPONSE FUNDS
RESOURCE CODE	1100	1400	6300	6500	6546	7311	7388
REVENUE OBJECT	8560	8012/8019	8560	879X	8590	8590	8590
LOCAL DESCRIPTION (if any)	UNREST LOTTERY	EPA	REST LOTTERY	SPED STATE	ERMHS	CLASS PROF DEV	COVID19
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	660,310.66	9,167.00	384,945.96	0.00	15,641.11	11,244.94	35,724.70
2. a. Current Year Award	607,852.95	5,480,618.00	261,669.59	1,080,546.85	167,533.81	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	607,852.95	5,480,618.00	261,669.59	1,080,546.85	167,533.81	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	2,068,812.53	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,268,163.61	5,489,785.00	646,615.55	3,149,359.38	183,174.92	11,244.94	35,724.70
<b>REVENUES</b>							
5. Cash Received in Current Year	494,474.02	5,489,785.00	146,131.34	743,997.85	163,581.81	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	(4,464.04)	(9,167.00)	(8,115.25)	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	117,842.97	0.00	123,653.50	336,549.00	3,952.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	117,842.97	0.00	123,653.50	336,549.00	3,952.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	2,068,812.53	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	612,316.99	5,489,785.00	269,784.84	3,149,359.38	167,533.81	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	301,056.88	5,489,785.00	171,604.13	3,149,359.38	163,581.81	11,244.94	35,724.70
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	301,056.88	5,489,785.00	171,604.13	3,149,359.38	163,581.81	11,244.94	35,724.70
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	967,106.73	0.00	475,011.42	0.00	19,593.11	0.00	0.00

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STATE AWARDS,  
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	CLASSIFIED EE SUMMER ASSIST	STATE LEARNING LOSS MITIGATION	EXPANDED LEARNING OPPOR	ELO: PARAPROFESS STAFF	LOW PERFORMING STUDENT GRANT	STRS ON-BEHALF PENSION CONTRIBUTION	TOTAL
RESOURCE CODE	7415	7420	7425	7426	7510	7690	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	CSEAP	SLLM	ELO	ELOP	LOW PERF	STRS ON-BEHALF	
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	0.00	169,472.17	0.00	1,286,506.54
2. a. Current Year Award	83,162.00	259,102.00	965,046.00	208,797.00	0.00	1,582,597.00	10,696,925.20
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	83,162.00	259,102.00	965,046.00	208,797.00	0.00	1,582,597.00	10,696,925.20
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	2,068,812.53
4. Total Available Award (sum lines 1, 2c, & 3)	83,162.00	259,102.00	965,046.00	208,797.00	169,472.17	1,582,597.00	14,052,244.27
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	259,102.00	944,988.00	104,998.00	0.00	0.00	8,347,058.02
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	(21,746.29)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	83,162.00	0.00	20,058.00	103,799.00	0.00	1,582,597.00	2,371,613.47
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	83,162.00	0.00	20,058.00	103,799.00	0.00	1,582,597.00	2,371,613.47
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	2,068,812.53
9. Total Available (sum lines 5, 7c, & 8)	83,162.00	259,102.00	965,046.00	208,797.00	0.00	1,582,597.00	12,787,484.02
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	82,258.87	259,102.00	202,464.97	0.00	169,472.17	1,582,597.00	11,618,251.85
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00		0.00	0.00
12. Total Expenditures (line 10 plus line 11)	82,258.87	259,102.00	202,464.97	0.00	169,472.17	1,582,597.00	11,618,251.85
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	903.13	0.00	762,581.03	208,797.00	0.00	0.00	2,433,992.42



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LOCAL PROGRAM NAME	CAPITAL PROJECTS	EDUCATION TECHNOLOGY	SUPPLEMENTAL GRANT	SCHOOL TRANSPORTATION	REPAIR & MAINTENANCE	CAREER TECH ED INCENTIVE GRANT	DONATIONS GREEN VALLEY
RESOURCE CODE	806	816	840	842	8150	9054	9420
REVENUE OBJECT	8980	8980	8980	8980	8980	8699	8699
LOCAL DESCRIPTION (if any)	CAP PROJECTS	TECHNOLOGY	SUPPLEMENTAL	TRANSPORTATION	RRM	CTEIG	GV DONATIONS
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	175,305.25	0.00	0.00	0.00	0.00	13,980.59	84,363.64
2. a. Current Year Award	0.00	40,228.23	0.00	54,535.88	0.00	138,249.40	2,115.44
b. Other Adjustments	0.00	0.00	0.00	17,827.90	38,312.69	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	40,228.23	0.00	72,363.78	38,312.69	138,249.40	2,115.44
3. Required Matching Funds/Other	(175,305.25)	614,835.48	1,031,013.53	894,790.11	1,266,967.59	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	655,063.71	1,031,013.53	967,153.89	1,305,280.28	152,229.99	86,479.08
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	0.00	0.00	72,363.78	38,312.69	138,249.40	2,115.44
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	40,228.23	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	40,228.23	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	614,835.48	1,031,013.53	894,790.11	1,266,967.59	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	655,063.71	1,031,013.53	967,153.89	1,305,280.28	138,249.40	2,115.44
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	655,063.71	1,031,013.53	967,153.89	1,305,280.28	35,993.00	1,274.09
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	655,063.71	1,031,013.53	967,153.89	1,305,280.28	35,993.00	1,274.09
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00	116,236.99	85,204.99

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LOCAL AWARDS,  
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	DONATIONS JACKSON	DONATIONS RESCUE ELM	DONATIONS MARINA VILLAGE	DONATIONS PLEASANT GROVE	DONATIONS LAKEVIEW	DONATIONS LAKE FOREST	STUDENT BODY GREEN VALLEY
RESOURCE CODE	9421	9422	9424	9426	9427	9428	9490
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	JK DONATIONS	RS DONATIONS	MV DONATIONS	PG DONATIONS	LV DONATIONS	LF DONATIONS	GV ASB
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	31,714.15	67,023.31	97,497.02	66,575.58	47,085.00	39,567.86	3,203.28
2. a. Current Year Award	18,005.09	4,689.30	42,006.70	40,808.29	44,246.49	23,133.03	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	18,005.09	4,689.30	42,006.70	40,808.29	44,246.49	23,133.03	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	49,719.24	71,712.61	139,503.72	107,383.87	91,331.49	62,700.89	3,203.28
<b>REVENUES</b>							
5. Cash Received in Current Year	18,005.09	4,689.30	42,006.70	40,808.29	44,246.49	23,133.03	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	18,005.09	4,689.30	42,006.70	40,808.29	44,246.49	23,133.03	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	16,436.29	11,923.75	17,171.20	35,179.82	44,303.01	3,501.00	0.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	16,436.29	11,923.75	17,171.20	35,179.82	44,303.01	3,501.00	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	33,282.95	59,788.86	122,332.52	72,204.05	47,028.48	59,199.89	3,203.28

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

LOCAL PROGRAM NAME	STUDENT BODY JACKSON	STUDENT BODY RESCUE ELM	STUDENT BODY MARINA VILLAGE	STUDENT BODY PLEASANT GROVE	STUDENT BODY LAKEVIEW	STUDENT BODY LAKE FOREST	TOTAL
RESOURCE CODE	9491	9492	9494	9496	9497	9498	
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	JK ASB	RS ASB	MV ASB	PG ASB	LV ASB	LF ASB	
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	1,787.46	2.60	16,417.47	4,007.02	2.95	163.63	648,696.81
2. a. Current Year Award	0.00	0.00	12,851.90	1,056.09	0.00	0.00	421,925.84
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	56,140.59
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	12,851.90	1,056.09	0.00	0.00	478,066.43
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	3,632,301.46
4. Total Available Award (sum lines 1, 2c, & 3)	1,787.46	2.60	29,269.37	5,063.11	2.95	163.63	4,759,064.70
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	0.00	12,851.90	1,056.09	0.00	0.00	437,838.20
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	40,228.23
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	40,228.23
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	3,807,606.71
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	12,851.90	1,056.09	0.00	0.00	4,285,673.14
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	0.00	17,909.37	1,903.46	0.00	0.00	4,144,106.40
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	17,909.37	1,903.46	0.00	0.00	4,144,106.40
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	1,787.46	2.60	11,360.00	3,159.65	2.95	163.63	614,958.30

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	17,429,190.05	301	0.00	303	17,429,190.05	305	68,097.34		307	17,361,092.71	309
2000 - Classified Salaries	6,852,585.71	311	43,300.47	313	6,809,285.24	315	562,655.39		317	6,246,629.85	319
3000 - Employee Benefits	8,356,200.05	321	10,689.42	323	8,345,510.63	325	196,398.47		327	8,149,112.16	329
4000 - Books, Supplies Equip Replace. (6500)	1,979,599.22	331	0.00	333	1,979,599.22	335	376,917.43		337	1,602,681.79	339
5000 - Services. . . & 7300 - Indirect Costs	2,737,285.81	341	1,520.00	343	2,735,765.81	345	448,783.52		347	2,286,982.29	349
TOTAL					37,299,350.95	365			TOTAL	35,646,498.80	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	
10. Other Benefits (EC 22310). . . . .		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			61.53%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	61.53%
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). . . . .	35,646,498.80
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	20,556,281.50	0.00	20,556,281.50	0.00	970,618.50	19,585,663.00	971,618.50
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	11,500,000.00	0.00	11,500,000.00	0.00	415,000.00	11,085,000.00	415,000.00
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	39,122.34	19,252.29	58,374.63	20,562.56	0.00	78,937.19	0.00
Governmental activities long-term liabilities	32,095,403.84	19,252.29	32,114,656.13	20,562.56	1,385,618.50	30,749,600.19	1,386,618.50
<b>Business-Type Activities:</b>							
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	38,342,147.26
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,520,648.88
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	260,534.66
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	79.95
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	39,287.35
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)				299,901.96
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				34,521,596.42

<b>Section II - Expenditures Per ADA</b>		<b>2020-21 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		3,519.15
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,809.64
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	34,169,266.84	9,709.52
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)	34,169,266.84	9,709.52
B. Required effort (Line A.2 times 90%)	30,752,340.16	8,738.57
C. Current year expenditures (Line I.E and Line II.B)	34,521,596.42	9,809.64
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%

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
<b>Total adjustments to base expenditures</b>	<b>0.00</b>	<b>0.00</b>



	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2019-20 Actual</b>			<b>2020-21 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	22,603,469.05		22,603,469.05			23,465,335.71
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,516.27		3,516.27			3,519.15
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2019-20</b>			<b>Adjustments to 2020-21</b>		
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>B. CURRENT YEAR GANN ADA</b> (2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2020-21 P2 Report</b>			<b>2021-22 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	3,519.15		3,519.15	3,361.98		3,361.98
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)			3,519.15			3,361.98
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2020-21 Actual</b>			<b>2021-22 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	85,525.77		85,525.77	84,093.00		84,093.00
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)	10,698,801.71		10,698,801.71	10,697,073.00		10,697,073.00
5. Unsecured Roll Taxes (Object 8042)	201,217.52		201,217.52	193,685.00		193,685.00
6. Prior Years' Taxes (Object 8043)	12,847.90		12,847.90	10,167.00		10,167.00
7. Supplemental Taxes (Object 8044)	349,550.39		349,550.39	233,164.00		233,164.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,161,385.00		1,161,385.00	1,160,117.00		1,160,117.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	6,676.71		6,676.71	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	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)	12,516,005.00	0.00	12,516,005.00	12,378,299.00	0.00	12,378,299.00
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)	12,516,005.00	0.00	12,516,005.00	12,378,299.00	0.00	12,378,299.00

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			339,301.37			361,278.00
<b>OTHER EXCLUSIONS</b>						
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)			339,301.37			361,278.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	17,900,493.00		17,900,493.00	19,500,982.00		19,500,982.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1,435.00		1,435.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	17,901,928.00	0.00	17,901,928.00	19,500,982.00	0.00	19,500,982.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	40,530,856.91		40,530,856.91	40,299,297.20		40,299,297.20
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	40,183.43		40,183.43	16,000.00		16,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>			<b>2020-21 Actual</b>			<b>2021-22 Budget</b>
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			22,603,469.05			23,465,335.71
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0008			0.9553
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			23,465,335.71			23,700,896.94
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			12,516,005.00			12,378,299.00
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)			422,298.00			403,437.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			11,288,632.08			11,683,875.94
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			11,288,632.08			11,683,875.94
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])			23,624.01			9,557.18
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			12,539,629.01			12,387,856.18
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)			11,265,008.07			11,674,318.76
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			12,539,629.01			
b. State Subventions (Line D8)			11,265,008.07			
c. Less: Excluded Appropriations (Line C23)			339,301.37			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			23,465,335.71			

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<p><b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4; if negative, then zero)</p> <p>If not zero report amount to: Keely Bosler, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814</p> <p><b>SUMMARY</b>  <b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)  <b>12. Appropriations Subject to the Limit</b> (Line D9d)</p>			0.00			
	<b>2020-21 Actual</b>			<b>2021-22 Budget</b>		
			23,465,335.71			23,700,896.94
			23,465,335.71			
* Please provide below an explanation for each entry in the adjustments column.						
Lisa Donaldson Gann Contact Person			(530)672-4803 Contact Phone Number			

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 1,011,999.12
- 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) 31,625,976.69

**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) 3.20%

**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)	1,220,652.40
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	257,791.37
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	26,170.00
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)	122,254.50
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)	1,626,868.27
9. Carry-Forward Adjustment (Part IV, Line F)	(168,732.38)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,458,135.89

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	24,355,640.86
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,291,865.99
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,798,881.44
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	57,364.61
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)	512,607.30
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)	41,103.59
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)	9,357.31
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)	3,698,198.47
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	727,627.80
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)	36,492,647.37

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

<b>(For information only - not for use when claiming/recovering indirect costs)</b> (Line A8 divided by Line B19)	4.46%
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**D. Preliminary Proposed Indirect Cost Rate**

<b>(For final approved fixed-with-carry-forward rate for use in 2022-23 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a>)</b> (Line A10 divided by Line B19)	4.00%
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**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>1,626,868.27</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>306,375.84</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.76%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.76%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.76%) times Part III, Line B19); zero if positive	<u>(168,732.38)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(168,732.38)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>4.00%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-84,366.19) is applied to the current year calculation and the remainder (\$-84,366.19) is deferred to one or more future years:	<u>4.23%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-56,244.13) is applied to the current year calculation and the remainder (\$-112,488.25) is deferred to one or more future years:	<u>4.30%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(168,732.38)</u>

Approved indirect cost rate: 5.76%  
Highest rate used in any program: 5.76%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	252,183.22	13,297.10	5.27%
01	3210	222,711.79	9,808.21	4.40%
01	3310	987,974.88	56,907.35	5.76%
01	4035	37,778.76	1,992.00	5.27%
01	4127	19,709.97	1,135.29	5.76%
01	4203	17,716.29	354.33	2.00%
01	5640	43,594.22	2,511.03	5.76%
01	6500	2,737,228.99	157,664.39	5.76%
01	7311	10,632.94	612.00	5.76%
01	7510	162,616.31	6,855.86	4.22%
13	5310	1,556,575.14	37,027.00	2.38%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	660,310.66		384,945.96	1,045,256.62
2. State Lottery Revenue	8560	607,852.95		261,669.59	869,522.54
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)		1,268,163.61	0.00	646,615.55	1,914,779.16
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	68,097.34			68,097.34
2. Classified Salaries	2000-2999	38,760.19			38,760.19
3. Employee Benefits	3000-3999	16,862.96			16,862.96
4. Books and Supplies	4000-4999	108,007.23		71,618.23	179,625.46
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	69,329.16			69,329.16
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			99,985.90	99,985.90
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 )		301,056.88	0.00	171,604.13	472,661.01
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	967,106.73	0.00	475,011.42	1,442,118.15
<b>D. COMMENTS:</b> These purchases are online instructional programs and software licenses to access instructional programs (IXL Math, Amplify Education, Accelerate Learning, Ect.)					

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

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



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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	21,138,244.46	9,700,445.72	30,838,690.18	1,715,511.59		32,554,201.77
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	128,612.64	0.00	128,612.64	7,154.53		135,767.17
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	274,228.14	0.00	274,228.14	15,254.91		289,483.05
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	4,281,025.35	0.00	4,281,025.35	238,147.23		4,519,172.58
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	39,287.35	0.00	39,287.35	2,185.50		41,472.85
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					16,222.54	16,222.54
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					162,342.14	162,342.14
----	Other Outgo					571,083.95	571,083.95
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	89,428.20		89,428.20
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(37,027.00)		(37,027.00)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	25,861,397.94	9,700,445.72	35,561,843.66	2,030,654.96	749,648.63	38,342,147.25

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
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	21,032,929.75	29,866.87	18,083.23	0.00	0.00	0.00	57,364.61			0.00	0.00	21,138,244.46
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	110,209.76	18,402.88	0.00	0.00	0.00	0.00	0.00			0.00	0.00	128,612.64
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	112,059.77	162,168.37	0.00	0.00	0.00	0.00	0.00			0.00	0.00	274,228.14
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	3,255,619.39	378,618.02	0.00	0.00	588,988.80	57,799.14	0.00			0.00	0.00	4,281,025.35
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	490.00	0.00	38,497.35	0.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00	39,287.35
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
<b>Total Direct Charged Costs</b>		24,511,308.67	589,056.14	56,580.58	0.00	588,988.80	58,099.14	57,364.61	0.00	0.00	0.00	0.00	25,861,397.94

\* 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	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	4,915,925.51	3,871,975.78	912,544.43	9,700,445.72
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		4,915,925.51	3,871,975.78	912,544.43	9,700,445.72

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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	512,607.30
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	26,170.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,261,755.99
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	267,148.68
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,067,681.97
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	25,861,397.94
2	Total Allocated Costs (from Form PCR, Column 2, Total)	9,700,445.72
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	35,561,843.66
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,607,595.39
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,607,595.39
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		37,169,439.05
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		5.56%

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)	16,222.54				16,222.54
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			162,342.14		162,342.14
Other Outgo (Objects 1000-7999)				571,083.95	571,083.95
<b>Total Other Costs</b>	16,222.54	0.00	162,342.14	571,083.95	749,648.63

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)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	323,994.71	761,305.44	2,560,929.12	1,269,696.24	3,871,975.78	0.00	912,544.43
<b>B. Enter Allocation Factor(s) by Goal:</b> (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)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	170.88	170.88	170.88	170.88	303.61		571.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	170.88	170.88	170.88	170.88	303.61	0.00	571.00

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
<b>UNDUPLICATED PUPIL COUNT</b>									440
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	348,527.04	0.00	0.00	0.00	0.00	1,142,534.34		1,491,061.38
2000-2999	Classified Salaries	197,005.63	0.00	0.00	0.00	0.00	1,161,439.34		1,358,444.97
3000-3999	Employee Benefits	188,367.58	0.00	0.00	0.00	0.00	789,037.54		977,405.12
4000-4999	Books and Supplies	10,430.02	0.00	0.00	0.00	0.00	19,756.94		30,186.96
5000-5999	Services and Other Operating Expenditures	44,255.33	0.00	0.00	0.00	0.00	417,621.59		461,876.92
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	21,845.00		21,845.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	788,585.60	0.00	0.00	0.00	0.00	3,552,234.75	0.00	4,340,820.35
7310	Transfers of Indirect Costs	214,571.74	0.00	0.00	0.00	0.00	0.00		214,571.74
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	214,571.74	0.00	0.00	0.00	0.00	0.00	0.00	214,571.74
	<b>TOTAL COSTS</b>	<b>1,003,157.34</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,552,234.75</b>	<b>0.00</b>	<b>4,555,392.09</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
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	733,071.69		733,071.69
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	254,903.19		254,903.19
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	84,176.30		84,176.30
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	0.00	0.00	0.00	0.00	0.00	1,072,151.18	0.00	1,072,151.18
7310	Transfers of Indirect Costs	56,907.35	0.00	0.00	0.00	0.00	0.00		56,907.35
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	56,907.35	0.00	0.00	0.00	0.00	0.00	0.00	56,907.35
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>56,907.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,072,151.18</b>	<b>0.00</b>	<b>1,129,058.53</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	<b>TOTAL COSTS</b>								<b>763,785.23</b> <b>365,273.30</b>

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
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	348,527.04	0.00	0.00	0.00	0.00	1,142,534.34		1,491,061.38
2000-2999	Classified Salaries	197,005.63	0.00	0.00	0.00	0.00	428,367.65		625,373.28
3000-3999	Employee Benefits	188,367.58	0.00	0.00	0.00	0.00	534,134.35		722,501.93
4000-4999	Books and Supplies	10,430.02	0.00	0.00	0.00	0.00	19,756.94		30,186.96
5000-5999	Services and Other Operating Expenditures	44,255.33	0.00	0.00	0.00	0.00	333,445.29		377,700.62
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	21,845.00		21,845.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	788,585.60	0.00	0.00	0.00	0.00	2,480,083.57	0.00	3,268,669.17
7310	Transfers of Indirect Costs	157,664.39	0.00	0.00	0.00	0.00	0.00		157,664.39
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	157,664.39	0.00	0.00	0.00	0.00	0.00	0.00	157,664.39
	TOTAL BEFORE OBJECT 8980	946,249.99	0.00	0.00	0.00	0.00	2,480,083.57	0.00	3,426,333.56
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								763,785.23
	TOTAL COSTS								4,190,118.79
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
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	37,009.01		37,009.01
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	16,948.71		16,948.71
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	4,745.00		4,745.00
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	0.00	0.00	0.00	0.00	0.00	58,702.72	0.00	58,702.72
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	58,702.72	0.00	58,702.72
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								763,785.23
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)								2,068,812.53
	TOTAL COSTS								2,891,300.48

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



<b>2019-20 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
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	3,787,086.00	2,781,541.00
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) 3a.	(135,565.24)	(135,565.24)
_____		
_____		
_____		
5. 2019-20 Expenditures, Adjusted for 2020-21 MOE Calculation (Sum lines 1 through 4)	3,651,520.76	2,645,975.76
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	440.00	
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)	440.00	

**SELPA:**       (??)      

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>
<u>3a. E.C., C.E., S.K., D.R.</u>	<u>135,565.24</u>	<u>135,565.24</u>
<u>_____</u>	<u>_____</u>	<u>_____</u>
<u>_____</u>	<u>_____</u>	<u>_____</u>
<u>_____</u>	<u>_____</u>	<u>_____</u>
<u>_____</u>	<u>_____</u>	<u>_____</u>
<u>_____</u>	<u>_____</u>	<u>_____</u>
<u>_____</u>	<u>_____</u>	<u>_____</u>
<u>_____</u>	<u>_____</u>	<u>_____</u>
<u>_____</u>	<u>_____</u>	<u>_____</u>
<b>Total exempt reductions</b>	<b><u>135,565.24</u></b>	<b><u>135,565.24</u></b>

**SELPA:** (??) \_\_\_\_\_

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

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

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

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

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	4,555,392.09		
b. Less: Expenditures paid from federal sources	365,273.30		
c. Expenditures paid from state and local sources	4,190,118.79	3,787,086.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		3,787,086.00	
Less: Exempt reduction(s) for SECTION 1		135,565.24	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,190,118.79	3,651,520.76	538,598.03

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	4,555,392.09		
b. Less: Expenditures paid from federal sources	365,273.30		
c. Expenditures paid from state and local sources	4,190,118.79	3,787,086.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		3,787,086.00	
Less: Exempt reduction(s) from SECTION 1		135,565.24	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,190,118.79	3,651,520.76	
d. Special education unduplicated pupil count	440	440	
e. Per capita state and local expenditures (A2c/A2d)	9,523.00	8,298.91	1,224.09

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: (??)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2020-21	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	2,891,300.48	2,781,541.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		2,781,541.00	
Less: Exempt reduction(s) from SECTION 1		135,565.24	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,891,300.48	2,645,975.76	245,324.72

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	2,891,300.48	2,784,541.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		2,784,541.00	
Less: Exempt reduction(s) from SECTION 1		135,565.24	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,891,300.48	2,648,975.76	
b. Special education unduplicated pupil count	440	440	
c. Per capita local expenditures (B2a/B2b)	6,571.14	6,020.40	550.74

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.

Lisa Donaldson  
Contact Name

530-672-4803  
Telephone Number

Assistant Superintendent  
Title

ldonaldson@rescueusd.org  
Email Address

SELPA:     (??)    

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

SELPA:     (??)    

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

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									440
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	354,219.00	0.00	0.00	0.00	0.00	1,136,617.00		1,490,836.00
2000-2999	Classified Salaries	202,917.00	0.00	0.00	0.00	0.00	1,168,275.00		1,371,192.00
3000-3999	Employee Benefits	218,630.00	0.00	0.00	0.00	0.00	975,945.00		1,194,575.00
4000-4999	Books and Supplies	8,000.00	0.00	0.00	0.00	0.00	19,000.00		27,000.00
5000-5999	Services and Other Operating Expenditures	63,895.00	0.00	0.00	0.00	0.00	596,459.00		660,354.00
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	847,661.00	0.00	0.00	0.00	0.00	3,896,296.00	0.00	4,743,957.00
7310	Transfers of Indirect Costs	218,893.93	0.00	0.00	0.00	0.00	0.00		218,893.93
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	218,893.93	0.00	0.00	0.00	0.00	0.00	0.00	218,893.93
	TOTAL COSTS	1,066,554.93	0.00	0.00	0.00	0.00	3,896,296.00	0.00	4,962,850.93
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	354,219.00	0.00	0.00	0.00	0.00	1,136,617.00		1,490,836.00
2000-2999	Classified Salaries	202,917.00	0.00	0.00	0.00	0.00	376,547.00		579,464.00
3000-3999	Employee Benefits	218,630.00	0.00	0.00	0.00	0.00	658,624.00		877,254.00
4000-4999	Books and Supplies	8,000.00	0.00	0.00	0.00	0.00	19,000.00		27,000.00
5000-5999	Services and Other Operating Expenditures	63,895.00	0.00	0.00	0.00	0.00	596,459.00		660,354.00
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	847,661.00	0.00	0.00	0.00	0.00	2,787,247.00	0.00	3,634,908.00
7310	Transfers of Indirect Costs	168,560.58	0.00	0.00	0.00	0.00	0.00		168,560.58
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	168,560.58	0.00	0.00	0.00	0.00	0.00	0.00	168,560.58
	TOTAL BEFORE OBJECT 8980	1,016,221.58	0.00	0.00	0.00	0.00	2,787,247.00	0.00	3,803,468.58
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								892,806.35
	TOTAL COSTS								4,696,274.93



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	
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
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	45,454.00		45,454.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	25,428.00		25,428.00	
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	6,570.00		6,570.00	
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	77,452.00	0.00	77,452.00	
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	77,452.00	0.00	77,452.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									892,806.35
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)									2,497,910.62
	TOTAL COSTS									3,468,168.97

\* 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
	<b>UNDUPLICATED PUPIL COUNT</b>								440
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	348,527.04	0.00	0.00	0.00	0.00	1,142,534.34		1,491,061.38
2000-2999	Classified Salaries	197,005.63	0.00	0.00	0.00	0.00	1,161,439.34		1,358,444.97
3000-3999	Employee Benefits	188,367.58	0.00	0.00	0.00	0.00	789,037.54		977,405.12
4000-4999	Books and Supplies	10,430.02	0.00	0.00	0.00	0.00	19,756.94		30,186.96
5000-5999	Services and Other Operating Expenditures	44,255.33	0.00	0.00	0.00	0.00	417,621.59		461,876.92
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	21,845.00		21,845.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	788,585.60	0.00	0.00	0.00	0.00	3,552,234.75	0.00	4,340,820.35
7310	Transfers of Indirect Costs	214,571.74	0.00	0.00	0.00	0.00	0.00		214,571.74
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	214,571.74	0.00	0.00	0.00	0.00	0.00	0.00	214,571.74
	TOTAL COSTS	1,003,157.34	0.00	0.00	0.00	0.00	3,552,234.75	0.00	4,555,392.09
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
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	733,071.69		733,071.69
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	254,903.19		254,903.19
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	84,176.30		84,176.30
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	0.00	0.00	0.00	0.00	0.00	1,072,151.18	0.00	1,072,151.18
7310	Transfers of Indirect Costs	56,907.35	0.00	0.00	0.00	0.00	0.00		56,907.35
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	56,907.35	0.00	0.00	0.00	0.00	0.00	0.00	56,907.35
	TOTAL BEFORE OBJECT 8980	56,907.35	0.00	0.00	0.00	0.00	1,072,151.18	0.00	1,129,058.53
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								763,785.23
	TOTAL COSTS								365,273.30

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
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	348,527.04	0.00	0.00	0.00	0.00	1,142,534.34		1,491,061.38
2000-2999	Classified Salaries	197,005.63	0.00	0.00	0.00	0.00	428,367.65		625,373.28
3000-3999	Employee Benefits	188,367.58	0.00	0.00	0.00	0.00	534,134.35		722,501.93
4000-4999	Books and Supplies	10,430.02	0.00	0.00	0.00	0.00	19,756.94		30,186.96
5000-5999	Services and Other Operating Expenditures	44,255.33	0.00	0.00	0.00	0.00	333,445.29		377,700.62
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	21,845.00		21,845.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	788,585.60	0.00	0.00	0.00	0.00	2,480,083.57	0.00	3,268,669.17
7310	Transfers of Indirect Costs	157,664.39	0.00	0.00	0.00	0.00	0.00		157,664.39
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	157,664.39	0.00	0.00	0.00	0.00	0.00	0.00	157,664.39
	TOTAL BEFORE OBJECT 8980	946,249.99	0.00	0.00	0.00	0.00	2,480,083.57	0.00	3,426,333.56
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								763,785.23
	TOTAL COSTS								4,190,118.79
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
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	37,009.01		37,009.01
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	16,948.71		16,948.71
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	4,745.00		4,745.00
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	0.00	0.00	0.00	0.00	0.00	58,702.72	0.00	58,702.72
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	58,702.72	0.00	58,702.72
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								763,785.23
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)								2,068,812.53
	TOTAL COSTS								2,891,300.48

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



**SELPA:**       (??)      

**SECTION 2**

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

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

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

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

**If (b) is greater than (a).**  
 Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

	_____	(c)
--	-------	-----

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

	_____ 0.00	(d)
--	------------	-----

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

	_____	_____
--	-------	-------

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

	_____	(e)	_____	_____
--	-------	-----	-------	-------

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

	_____ 0.00	(f)
--	------------	-----

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


SELPA: (??)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts (LB-B Worksheet) FY 2021-22</b>	<b>Actual Expenditures Comparison Year FY 2020-21</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	4,962,850.93		
b. Less: Expenditures paid from federal sources	266,576.00		
c. Expenditures paid from state and local sources	4,696,274.93	4,046,659.79	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,046,659.79	
Less: Exempt reduction(s) from SECTION 1		190,522.43	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,696,274.93	3,856,137.36	840,137.57

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.

	<b>Budgeted Amounts FY 2021-22</b>	<b>Comparison Year FY 2020-21</b>	<b>Difference</b>
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	4,962,850.93		
b. Less: Expenditures paid from federal sources	266,576.00		
c. Expenditures paid from state and local sources	4,696,274.93	4,046,659.79	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,046,659.79	
Less: Exempt reduction(s) from SECTION 1		190,522.43	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,696,274.93	3,856,137.36	
d. Special education unduplicated pupil count	440	440	
e. Per capita state and local expenditures (A2c/A2d)	10,673.35	8,763.95	1,909.40

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:     (??)    

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2021-22	Comparison Year FY 2020-21	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	3,468,168.97	2,891,300.48	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,891,300.48	
Less: Exempt reduction(s) from SECTION 1		190,522.43	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,468,168.97	2,700,778.05	767,390.92

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

	Budget FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	3,468,168.97	2,891,300.48	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,891,300.48	
Less: Exempt reduction(s) from SECTION 1		190,522.43	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,468,168.97	2,700,778.05	
b. Special education unduplicated pupil count	440	440	
c. Per capita local expenditures (B2a/B2b)	7,882.20	6,138.13	1,744.07

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.

Lisa Donaldson  
Contact Name

530-672-4803  
Telephone Number

Assistant Superintendent  
Title

ldonaldson@rescueusd.org  
Email Address

SELPA: (??) \_\_\_\_\_

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



SELPA: (??) \_\_\_\_\_

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(2,517.28)	0.00	(37,027.00)				
Other Sources/Uses Detail					0.00	79.95		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	2,517.28	0.00	37,027.00	0.00				
Other Sources/Uses Detail					79.95	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	161,947.26		
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	713,941.52		
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					875,888.78	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								
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					0.00			
Other Sources/Uses Detail								
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
<b>TOTALS</b>	<b>2,517.28</b>	<b>(2,517.28)</b>	<b>37,027.00</b>	<b>(37,027.00)</b>	<b>875,968.73</b>	<b>875,968.73</b>	<b>0.00</b>	<b>0.00</b>

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Unaudited Actuals  
2020-21 Unaudited Actuals  
Technical Review Checks

Rescue Union Elementary

El Dorado County

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

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

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0  
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Unaudited Actuals  
2021-22 Budget  
Technical Review Checks

Rescue Union Elementary

El Dorado 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

**CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION**

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		
01	3212	0	0000	0000	9740		1,147,966.77

Explanation:When budget was adopted in June all the revenue for ESSER III (3213) was recorded in 3212, as well as expenditures. This will become Unearned Revenue at 1st interim and will only account for the revenue that the district will be planning on expending this fiscal year

### GENERAL LEDGER CHECKS

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

FUND	RESOURCE	NEG. EFB
01	7388	-7,594.47

Explanation:When budget was adopted in June the district had planed to carry forward funds in resource 7388. Funds have sense been expended, this will be reflected in the budget with the 1st interim udpate.

01	7425	-879,763.76
----	------	-------------

Explanation:When budget was adopted in June the Expanded Learning Oppertunities Grant was in resource 7425, since the state adopted the budget in July the funds were moved into 7425,7425,3219,3218,3216,and 3217 bringing down what is currently in 7425. At 1st interim budget will be updated to reflect this change.

Total of negative resource balances for Fund 01 -887,358.23

**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	7388	9790	-7,594.47

Explanation:When budget was adopted in June the district had planed to carry forward funds in resource 7388. Funds have sense been expended, this will be relfected in the budget with the 1st interim updape.

01	7425	9790	-879,763.76
----	------	------	-------------

Explanation:When budget was adopted in June the Expanded Learning Oppertunities Grant was in resource 7425, since the state adopted the budget in July the funds were moved into 7425,7425,3219,3218,3216,and 3217 bringing down what is currently in 7425. At 1st interim budget will be updated to reflect this change.

### **SUPPLEMENTAL CHECKS**

### **EXPORT CHECKS**

Checks Completed.

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: Williams Sufficiency of Instructional Materials Resolution #21-10**

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees hold the public hearing and adopt the resolution.

**BACKGROUND:**

The settlement of the Williams Lawsuit (2004) and subsequent legislation provides that school governing boards annually, within the first 8 weeks of school, certify compliance with Education Code Section 60119 on sufficiency of instructional materials.

**STATUS:**

In order to be eligible to receive instructional materials funds, the governing board of each district and county office of education is required to hold an annual public hearing and adopt a resolution stating that each pupil in the district has sufficient textbooks or instructional materials in specified subjects that are aligned to the academic content standards and consistent with the content and cycles of the curriculum frameworks adopted by the state board. Instructional materials may include physical textbooks or electronic resources.

**FISCAL IMPACT:**

Yearly allocation for instructional materials is based on enrollment in Transitional Kindergarten and grades one through eight as reported in the prior year California Basic Educational Data System (CBEDS) report.

**BOARD GOAL:**

Board Focus Goal I – STUDENT NEEDS:

B. Curriculum and Instruction: Provide a meaningful, innovative learning environment using Common Core and other student content standards and research-based, progressive, effective instructional methodology, instructional materials, staff development and technology that will ensure student success in career and college.

**RESCUE UNION SCHOOL DISTRICT**  
**Sections 60119 Resolution #21-10**

**Resolution Regarding Sufficiency of Instructional Materials:**

WHEREAS, the local governing board of Rescue Union School District, in order to comply with the requirements of Education Code sections 60119 held a public hearing on September 14, 2021 at 6:30 P.M., which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

WHEREAS, the local governing board provided at least ten (10) days' notice of the public hearing posted in at least three public places within the district that stated the time, place and purpose of the hearing, and;

WHEREAS, the local governing board encouraged participation by parents/guardians, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

WHEREAS, information provided at the public hearing and to the local governing board at the public meeting detailed that sufficient textbooks and other instructional materials were provided to all students, including English learners, in the district, and;

WHEREAS, the definition of "sufficient textbooks or instructional materials" means that each student, including each English learner, has a standards-aligned textbook or instructional materials to use in class and to take home, which may include materials in a digital format but shall not include photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage, and;

WHEREAS, textbooks or instructional materials in core curriculum subjects should be aligned with state academic content standards and/or the Common Core State Standards adopted by the State Board of Education;

WHEREAS, sufficient textbooks or other instructional materials were provided to each student, including English learners that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the core subjects of mathematics, science, history – social science and English Language Arts (See attached);

- NOW, THEREFORE, BE IT RESOLVED, that for the 2021-2022 school year, the Rescue Union School District has provided each student with sufficient standards-aligned textbooks or other instructional materials that are consistent with the cycles and content of the curriculum frameworks.

I hereby certify the foregoing to be a full, true, and correct copy of a resolution duly adopted by the Rescue Union School District Board of Trustees at a regular meeting of the said Board held at Rescue, California, on September 14, 2021.

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSENT: \_\_\_\_\_

\_\_\_\_\_  
Nancy Brownell, Board President

ATTEST:

\_\_\_\_\_  
Jim Shoemake, Secretary to the Board



**2021/2022**  
**Sufficiency of Instructional Materials**  
**September 1, 2021**

**ELEMENTARY SCHOOLS**

		<b>LANGUAGE ARTS</b>	<b>MATH</b>	<b>SCIENCE</b>	<b>SOCIAL STUDIES</b>
		*TK:– McGraw Hill * K-5 - Benchmark Education * Acellus Licenses for LTIS Online School	*TK - McGraw Hill * K-5 – HMH Go Math! * Acellus Licenses for LTIS Online School	*TK - McGraw Hill * K-5 -Scott Foresman + Mystery Science + StemScopes *Acellus Licenses for LTIS Online School	*TK - McGraw Hill * K-5 - Scott Foresman/TCI Pilot/Studies Weekly *Acellus Licenses for LTIS Online School
	<b>Student Enrollment</b>	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials
<b>TK</b>	<b>5 classrooms</b>	5 Big Book Sets**	5 Big Book Sets**	5 Big Book Sets**	5 Big Book Sets**
<b>K</b>	<b>360 /17 classrooms</b>	494	492	18 Big Books**	17 Big Books**
<b>1</b>	<b>362 /17 classrooms</b>	537	560	20 Big Books**	36 & 17 Big Books**
<b>2</b>	<b>369 / 16 classrooms</b>	719	537	407	127 & 16 Big Books**
<b>3</b>	<b>373</b>	598	517	414	383
<b>4</b>	<b>382</b>	459	539	421	392
<b>5</b>	<b>415</b>	517	505	419	425

**\*\*Note: Book Sets/Big Books suffice for an entire class/group (individual student books are not applicable)**

**MIDDLE SCHOOLS**

		<b>LANGUAGE ARTS</b>	<b>MATH</b>	<b>SCIENCE</b>	<b>HISTORY</b>
		McGraw Hill: StudySync + Acellus Licenses for LTIS Online School	: Big Ideas Math + Acellus Licenses for LTIS Online School	Gr6 – Amplify Science Gr 7 & 8–StemScopes + Acellus Licenses for LTIS Online School	Teachers' Curriculum Institute + Acellus Licenses for LTIS Online School
	<b>Student Enrollment</b>	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials
<b>6</b>	<b>378</b>	428	733	384	725
<b>7</b>	<b>409</b>	1100	844	409	743
<b>8</b>	<b>439</b>	919	962	439	595

**Note: Middle School textbook numbers include textbooks that are used in the classrooms for class sets. This alleviates the need for students to carry textbooks back and forth from home to school regularly.**

**RESCUE UNION SCHOOL DISTRICT  
2390 BASS LAKE ROAD  
RESCUE, CA 95672**

# **NOTICE OF PUBLIC HEARING**

NOTICE IS HEREBY GIVEN that the Board of Trustees of the Rescue Union School District will hold a public hearing at the District Office Board Room, located at 2390 Bass Lake Road, Rescue, CA, on Tuesday, September 14, 2021, at 6:30 p.m.

The Public Hearing for Pupil Textbook and Instructional Material Incentive Act and adoption of a resolution regarding the sufficiency of instructional materials as required by EC 60119 and 60422, will be held during the regular Board Meeting.

Please Note: Information to access the meeting will be listed on the September 14, 2021 Regular Board Agenda. If you wish to address the Board regarding this item, you may do so during the hearing.

If you have any questions please call Dustin Haley, Director of Curriculum and Instruction at the District Office at (530) 672-4806.

Posted 8/30/21