

# 2021-22 Unaudited Actuals

SEPTEMBER 13, 2022



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8750 DORSETT DRIVE, HUNTINGTON BEACH, CA 92646

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2021-22 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 13, 2022

To the Superintendent of Public Instruction:

2021-22 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:

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For School District:

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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	56,740,516.41	0.00	56,740,516.41	54,749,963.00	0.00	54,749,963.00	-3.5%
2) Federal Revenue		8100-8299	0.00	6,616,520.78	6,616,520.78	0.00	3,146,307.00	3,146,307.00	-52.4%
3) Other State Revenue		8300-8599	1,337,349.72	7,278,583.98	8,615,933.70	907,887.00	6,051,835.00	6,959,722.00	-19.2%
4) Other Local Revenue		8600-8799	547,632.43	5,353,584.16	5,901,216.59	662,400.00	5,901,037.00	6,563,437.00	11.2%
5) TOTAL, REVENUES			58,625,498.56	19,248,688.92	77,874,187.48	56,320,250.00	15,099,179.00	71,419,429.00	-8.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	23,728,263.24	8,139,806.46	31,868,069.70	24,011,295.00	7,495,571.00	31,506,866.00	-1.1%
2) Classified Salaries		2000-2999	6,883,624.29	4,635,159.76	11,518,784.05	6,850,799.00	3,841,022.00	10,691,821.00	-7.2%
3) Employee Benefits		3000-3999	11,641,254.68	7,580,809.58	19,222,064.26	12,695,304.00	7,646,219.00	20,341,523.00	5.8%
4) Books and Supplies		4000-4999	674,809.79	1,232,221.90	1,907,031.69	486,785.00	617,119.00	1,103,904.00	-42.1%
5) Services and Other Operating Expenditures		5000-5999	3,870,244.99	1,501,946.82	5,372,191.81	3,691,918.00	1,334,006.00	5,025,924.00	-6.4%
6) Capital Outlay		6000-6999	43,357.41	202,086.85	245,444.26	93,000.00	457,784.00	550,784.00	124.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	953,533.06	389,273.84	1,342,806.90	786,300.00	224,000.00	1,010,300.00	-24.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(485,423.81)	405,060.48	(80,363.33)	(69,706.00)	18,706.00	(51,000.00)	-36.5%
9) TOTAL, EXPENDITURES			47,309,663.65	24,086,365.69	71,396,029.34	48,545,695.00	21,634,427.00	70,180,122.00	-1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			11,315,834.91	(4,837,676.77)	6,478,158.14	7,774,555.00	(6,535,248.00)	1,239,307.00	-80.9%
<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	204,298.00	0.00	204,298.00	200,000.00	0.00	200,000.00	-2.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,021,697.66)	7,021,697.66	0.00	(6,903,403.00)	6,903,403.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,225,995.66)	7,021,697.66	(204,298.00)	(7,103,403.00)	6,903,403.00	(200,000.00)	-2.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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>			4,089,839.25	2,184,020.89	6,273,860.14	671,152.00	368,155.00	1,039,307.00	-83.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,771,745.60	5,037,110.05	12,808,855.65	11,861,584.85	7,221,130.94	19,082,715.79	49.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,771,745.60	5,037,110.05	12,808,855.65	11,861,584.85	7,221,130.94	19,082,715.79	49.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,771,745.60	5,037,110.05	12,808,855.65	11,861,584.85	7,221,130.94	19,082,715.79	49.0%
2) Ending Balance, June 30 (E + F1e)			11,861,584.85	7,221,130.94	19,082,715.79	12,532,736.85	7,589,285.94	20,122,022.79	5.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	26,516.24	0.00	26,516.24	20,000.00	0.00	20,000.00	-24.6%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,221,130.94	7,221,130.94	0.00	7,776,897.32	7,776,897.32	7.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	5,151,008.00	0.00	5,151,008.00	6,112,499.00	0.00	6,112,499.00	18.7%
4% Board Policy Reserve	0000	9760	2,864,013.00		2,864,013.00				
Lease Obligation	0000	9760	1,069,395.00		1,069,395.00				
Technology Replacement	0000	9760	717,600.00		717,600.00				
Deferred Maintenance Project	0000	9760	500,000.00		500,000.00				
4% Board Policy Reserve	0000	9760				2,815,205.00		2,815,205.00	
Lease Obligation	0000	9760				1,079,694.00		1,079,694.00	
Technology Replacement	0000	9760				1,717,600.00		1,717,600.00	
Deferred Maintenance Projects	0000	9760				500,000.00		500,000.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,148,010.00	0.00	2,148,010.00	2,111,403.66	0.00	2,111,403.66	-1.7%
Unassigned/Unappropriated Amount		9790	4,521,050.61	0.00	4,521,050.61	4,273,834.19	(187,611.38)	4,086,222.81	-9.6%

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<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	14,866,262.58	3,295,204.27	18,161,466.85				
1) Fair Value Adjustment to Cash in County Treasury		9111	(289,625.00)	0.00	(289,625.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	227,166.36	916,519.80	1,143,686.16				
4) Due from Grantor Government		9290	220,552.00	7,707,546.05	7,928,098.05				
5) Due from Other Funds		9310	16,336.32	0.00	16,336.32				
6) Stores		9320	26,516.24	0.00	26,516.24				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			15,082,208.50	11,919,270.12	27,001,478.62				
<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	2,988,193.74	1,271,337.49	4,259,531.23				
2) Due to Grantor Governments		9590	10,615.00	381,085.75	391,700.75				
3) Due to Other Funds		9610	221,814.91	0.00	221,814.91				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	3,045,715.94	3,045,715.94				
6) TOTAL, LIABILITIES			3,220,623.65	4,698,139.18	7,918,762.83				
<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)			11,861,584.85	7,221,130.94	19,082,715.79				

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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	6,421,976.00	0.00	6,421,976.00	4,493,955.00	0.00	4,493,955.00	-30.0%
Education Protection Account State Aid - Current Year		8012	1,248,102.00	0.00	1,248,102.00	930,065.00	0.00	930,065.00	-25.5%
State Aid - Prior Years		8019	(7,770.00)	0.00	(7,770.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	201,298.54	0.00	201,298.54	209,247.00	0.00	209,247.00	3.9%
Timber Yield Tax		8022	0.07	0.00	0.07	0.00	0.00	0.00	-100.0%
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	43,417,191.79	0.00	43,417,191.79	45,622,524.00	0.00	45,622,524.00	5.1%
Unsecured Roll Taxes		8042	1,350,450.96	0.00	1,350,450.96	1,409,584.00	0.00	1,409,584.00	4.4%
Prior Years' Taxes		8043	724,634.01	0.00	724,634.01	739,516.00	0.00	739,516.00	2.1%
Supplemental Taxes		8044	760,972.39	0.00	760,972.39	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	154,318.00	0.00	154,318.00	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,606,721.61	0.00	4,606,721.61	4,266,910.00	0.00	4,266,910.00	-7.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>58,877,895.37</b>	<b>0.00</b>	<b>58,877,895.37</b>	<b>57,671,801.00</b>	<b>0.00</b>	<b>57,671,801.00</b>	<b>-2.0%</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	(2,137,378.96)	0.00	(2,137,378.96)	(2,921,838.00)	0.00	(2,921,838.00)	36.7%
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>56,740,516.41</b>	<b>0.00</b>	<b>56,740,516.41</b>	<b>54,749,963.00</b>	<b>0.00</b>	<b>54,749,963.00</b>	<b>-3.5%</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	1,179,509.00	1,179,509.00	0.00	1,052,302.00	1,052,302.00	-10.8%
Special Education Discretionary Grants		8182	0.00	299,910.00	299,910.00	0.00	311,023.00	311,023.00	3.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		597,769.47	597,769.47		499,454.00	499,454.00	-16.4%
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		107,638.27	107,638.27		116,556.00	116,556.00	8.3%
Title III, Part A, Immigrant Student Program	4201	8290		1,218.40	1,218.40		0.00	0.00	-100.0%

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Title III, Part A, English Learner Program	4203	8290		15,628.55	15,628.55		36,036.00	36,036.00	130.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		95,047.00	95,047.00	New
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	4,414,847.09	4,414,847.09	0.00	1,035,889.00	1,035,889.00	-76.5%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	6,616,520.78	6,616,520.78	0.00	3,146,307.00	3,146,307.00	-52.4%
<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	204,298.00	0.00	204,298.00	143,648.00	0.00	143,648.00	-29.7%
Lottery - Unrestricted and Instructional Materials		8560	1,133,051.72	524,812.40	1,657,864.12	764,239.00	304,758.00	1,068,997.00	-35.5%
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%
All Other State Revenue	All Other	8590	0.00	6,753,771.58	6,753,771.58	0.00	5,747,077.00	5,747,077.00	-14.9%
<b>TOTAL, OTHER STATE REVENUE</b>			1,337,349.72	7,278,583.98	8,615,933.70	907,887.00	6,051,835.00	6,959,722.00	-19.2%

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<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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	83,789.95	4,011.14	87,801.09	80,000.00	0.00	80,000.00	-8.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(313,114.10)	0.00	(313,114.10)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	10,799.00	0.00	10,799.00	11,000.00	0.00	11,000.00	1.9%
Interagency Services		8677	27,344.63	26,427.18	53,771.81	0.00	25,506.00	25,506.00	-52.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	429,713.00	0.00	429,713.00	446,400.00	0.00	446,400.00	3.9%
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	309,099.95	821,229.84	1,130,329.79	125,000.00	737,591.00	862,591.00	-23.7%
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		4,501,916.00	4,501,916.00		5,137,940.00	5,137,940.00	14.1%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>547,632.43</b>	<b>5,353,584.16</b>	<b>5,901,216.59</b>	<b>662,400.00</b>	<b>5,901,037.00</b>	<b>6,563,437.00</b>	<b>11.2%</b>
<b>TOTAL, REVENUES</b>			<b>58,625,498.56</b>	<b>19,248,688.92</b>	<b>77,874,187.48</b>	<b>56,320,250.00</b>	<b>15,099,179.00</b>	<b>71,419,429.00</b>	<b>-8.3%</b>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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	20,933,227.03	6,497,783.36	27,431,010.39	21,073,987.00	5,863,197.00	26,937,184.00	-1.8%
Certificated Pupil Support Salaries		1200	209,945.51	1,107,985.67	1,317,931.18	290,044.00	1,077,382.00	1,367,426.00	3.8%
Certificated Supervisors' and Administrators' Salaries		1300	2,474,728.75	534,037.43	3,008,766.18	2,534,778.00	554,992.00	3,089,770.00	2.7%
Other Certificated Salaries		1900	110,361.95	0.00	110,361.95	112,486.00	0.00	112,486.00	1.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>23,728,263.24</b>	<b>8,139,806.46</b>	<b>31,868,069.70</b>	<b>24,011,295.00</b>	<b>7,495,571.00</b>	<b>31,506,866.00</b>	<b>-1.1%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	338,425.26	2,793,917.64	3,132,342.90	321,031.00	2,661,567.00	2,982,598.00	-4.8%
Classified Support Salaries		2200	2,710,026.80	1,151,763.49	3,861,790.29	2,788,853.00	812,181.00	3,601,034.00	-6.8%
Classified Supervisors' and Administrators' Salaries		2300	1,004,461.47	196,594.91	1,201,056.38	991,406.00	211,453.00	1,202,859.00	0.2%
Clerical, Technical and Office Salaries		2400	2,499,322.33	264,586.81	2,763,909.14	2,455,031.00	155,821.00	2,610,852.00	-5.5%
Other Classified Salaries		2900	331,388.43	228,296.91	559,685.34	294,478.00	0.00	294,478.00	-47.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,883,624.29</b>	<b>4,635,159.76</b>	<b>11,518,784.05</b>	<b>6,850,799.00</b>	<b>3,841,022.00</b>	<b>10,691,821.00</b>	<b>-7.2%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	3,984,750.03	4,779,250.14	8,764,000.17	4,488,912.00	4,969,557.00	9,458,469.00	7.9%
PERS		3201-3202	1,404,310.18	836,778.08	2,241,088.26	1,580,454.00	884,919.00	2,465,373.00	10.0%
OASDI/Medicare/Alternative		3301-3302	763,407.62	441,460.05	1,204,867.67	831,152.00	390,115.00	1,221,267.00	1.4%
Health and Welfare Benefits		3401-3402	3,923,429.62	1,135,158.19	5,058,587.81	4,143,878.00	1,042,257.00	5,186,135.00	2.5%
Unemployment Insurance		3501-3502	113,518.63	61,070.36	174,588.99	163,568.00	57,345.00	220,913.00	26.5%
Workers' Compensation		3601-3602	706,757.48	302,109.25	1,008,866.73	729,191.00	280,056.00	1,009,247.00	0.0%
OPEB, Allocated		3701-3702	267,708.59	0.00	267,708.59	286,447.00	0.00	286,447.00	7.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	477,372.53	24,983.51	502,356.04	471,702.00	21,970.00	493,672.00	-1.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>11,641,254.68</b>	<b>7,580,809.58</b>	<b>19,222,064.26</b>	<b>12,695,304.00</b>	<b>7,646,219.00</b>	<b>20,341,523.00</b>	<b>5.8%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	11,900.58	0.00	11,900.58	30,000.00	0.00	30,000.00	152.1%
Books and Other Reference Materials		4200	15,232.70	12,709.54	27,942.24	17,000.00	0.00	17,000.00	-39.2%
Materials and Supplies		4300	599,029.49	803,370.84	1,402,400.33	409,985.00	575,585.00	985,570.00	-29.7%
Noncapitalized Equipment		4400	48,647.02	416,141.52	464,788.54	29,800.00	41,534.00	71,334.00	-84.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>674,809.79</b>	<b>1,232,221.90</b>	<b>1,907,031.89</b>	<b>486,785.00</b>	<b>617,119.00</b>	<b>1,103,904.00</b>	<b>-42.1%</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	74,604.47	23,432.96	98,037.43	79,095.00	32,550.00	111,645.00	13.9%
Dues and Memberships		5300	39,455.30	2,636.00	42,091.30	30,559.00	3,170.00	33,729.00	-19.9%
Insurance		5400 - 5450	976,514.02	0.00	976,514.02	1,050,000.00	0.00	1,050,000.00	7.5%
Operations and Housekeeping Services		5500	814,568.43	17,401.31	831,969.74	809,322.00	20,750.00	830,072.00	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	433,611.71	15,912.60	449,524.31	453,051.00	31,300.00	484,351.00	7.7%
Transfers of Direct Costs		5710	(64,228.03)	64,228.03	0.00	(3,021.00)	3,021.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,478.45	419.50	1,897.95	4,600.00	0.00	4,600.00	142.4%
Professional/Consulting Services and Operating Expenditures		5800	1,466,638.88	1,376,116.01	2,842,754.89	1,092,609.00	1,243,215.00	2,335,824.00	-17.8%
Communications		5900	127,601.76	1,800.41	129,402.17	175,703.00	0.00	175,703.00	35.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,870,244.99</b>	<b>1,501,946.82</b>	<b>5,372,191.81</b>	<b>3,691,918.00</b>	<b>1,334,006.00</b>	<b>5,025,924.00</b>	<b>-6.4%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	43,357.41	202,086.85	245,444.26	82,000.00	457,784.00	539,784.00	119.9%
Equipment Replacement		6500	0.00	0.00	0.00	11,000.00	0.00	11,000.00	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>43,357.41</b>	<b>202,086.85</b>	<b>245,444.26</b>	<b>93,000.00</b>	<b>457,784.00</b>	<b>550,784.00</b>	<b>124.4%</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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	389,273.84	389,273.84	0.00	224,000.00	224,000.00	-42.5%
Payments to County Offices		7142	71,051.80	0.00	71,051.80	60,000.00	0.00	60,000.00	-15.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	267,716.26	0.00	267,716.26	98,336.00	0.00	98,336.00	-63.3%
Other Debt Service - Principal		7439	614,765.00	0.00	614,765.00	627,964.00	0.00	627,964.00	2.1%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>953,533.06</b>	<b>389,273.84</b>	<b>1,342,806.90</b>	<b>786,300.00</b>	<b>224,000.00</b>	<b>1,010,300.00</b>	<b>-24.8%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(405,060.48)	405,060.48	0.00	(18,706.00)	18,706.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(80,363.33)	0.00	(80,363.33)	(51,000.00)	0.00	(51,000.00)	-36.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(485,423.81)</b>	<b>405,060.48</b>	<b>(80,363.33)</b>	<b>(69,706.00)</b>	<b>18,706.00</b>	<b>(51,000.00)</b>	<b>-36.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>47,309,663.65</b>	<b>24,086,365.69</b>	<b>71,396,029.34</b>	<b>48,545,695.00</b>	<b>21,634,427.00</b>	<b>70,180,122.00</b>	<b>-1.7%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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	204,298.00	0.00	204,298.00	200,000.00	0.00	200,000.00	-2.1%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			204,298.00	0.00	204,298.00	200,000.00	0.00	200,000.00	-2.1%
<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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<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	(7,021,697.66)	7,021,697.66	0.00	(6,903,403.00)	6,903,403.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,021,697.66)	7,021,697.66	0.00	(6,903,403.00)	6,903,403.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(7,225,995.66)	7,021,697.66	(204,298.00)	(7,103,403.00)	6,903,403.00	(200,000.00)	-2.1%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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	56,740,516.41	0.00	56,740,516.41	54,749,963.00	0.00	54,749,963.00	-3.5%
2) Federal Revenue		8100-8299	0.00	6,616,520.78	6,616,520.78	0.00	3,146,307.00	3,146,307.00	-52.4%
3) Other State Revenue		8300-8599	1,337,349.72	7,278,583.98	8,615,933.70	907,887.00	6,051,835.00	6,959,722.00	-19.2%
4) Other Local Revenue		8600-8799	547,632.43	5,353,584.16	5,901,216.59	662,400.00	5,901,037.00	6,563,437.00	11.2%
5) TOTAL REVENUES			58,625,498.56	19,248,688.92	77,874,187.48	56,320,250.00	15,099,179.00	71,419,429.00	-8.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		29,791,149.42	17,727,740.94	47,518,890.36	30,049,693.00	16,012,564.00	46,062,257.00	-3.1%
2) Instruction - Related Services	2000-2999		5,284,088.21	1,206,466.61	6,490,554.82	5,399,371.00	1,221,619.00	6,620,990.00	2.0%
3) Pupil Services	3000-3999		1,551,014.58	2,279,824.28	3,830,838.86	1,899,468.00	2,362,267.00	4,261,735.00	11.2%
4) Ancillary Services	4000-4999		49,719.70	0.00	49,719.70	28,082.00	0.00	28,082.00	-43.5%
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		5,999,341.71	453,816.92	6,453,158.63	6,353,861.00	53,090.00	6,406,951.00	-0.7%
8) Plant Services	8000-8999		3,678,066.97	2,029,243.10	5,707,310.07	4,028,920.00	1,760,887.00	5,789,807.00	1.4%
9) Other Outgo	9000-9999	Except 7600-7699	956,283.06	389,273.84	1,345,556.90	786,300.00	224,000.00	1,010,300.00	-24.9%
10) TOTAL EXPENDITURES			47,309,663.65	24,086,365.69	71,396,029.34	48,545,695.00	21,634,427.00	70,180,122.00	-1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			11,315,834.91	(4,837,676.77)	6,478,158.14	7,774,555.00	(6,535,248.00)	1,239,307.00	-80.9%
<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	204,298.00	0.00	204,298.00	200,000.00	0.00	200,000.00	-2.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,021,697.66)	7,021,697.66	0.00	(6,903,403.00)	6,903,403.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(7,225,995.66)	7,021,697.66	(204,298.00)	(7,103,403.00)	6,903,403.00	(200,000.00)	-2.1%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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>			4,089,839.25	2,184,020.89	6,273,860.14	671,152.00	368,155.00	1,039,307.00	-83.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,771,745.60	5,037,110.05	12,808,855.65	11,861,584.85	7,221,130.94	19,082,715.79	49.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,771,745.60	5,037,110.05	12,808,855.65	11,861,584.85	7,221,130.94	19,082,715.79	49.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,771,745.60	5,037,110.05	12,808,855.65	11,861,584.85	7,221,130.94	19,082,715.79	49.0%
2) Ending Balance, June 30 (E + F1e)			11,861,584.85	7,221,130.94	19,082,715.79	12,532,736.85	7,589,285.94	20,122,022.79	5.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	26,516.24	0.00	26,516.24	20,000.00	0.00	20,000.00	-24.6%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	7,221,130.94	7,221,130.94	0.00	7,776,897.32	7,776,897.32	7.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	5,151,008.00	0.00	5,151,008.00	6,112,499.00	0.00	6,112,499.00	18.7%
4% Board Policy Reserve	0000	9760	2,864,013.00		2,864,013.00				
Lease Obligation	0000	9760	1,069,395.00		1,069,395.00				
Technology Replacement	0000	9760	717,600.00		717,600.00				
Deferred Maintenance Project	0000	9760	500,000.00		500,000.00				
4% Board Policy Reserve	0000	9760				2,815,205.00		2,815,205.00	
Lease Obligation	0000	9760				1,079,694.00		1,079,694.00	
Technology Replacement	0000	9760				1,717,600.00		1,717,600.00	
Deferred Maintenance Projects	0000	9760				500,000.00		500,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,148,010.00	0.00	2,148,010.00	2,111,403.66	0.00	2,111,403.66	-1.7%
Unassigned/Unappropriated Amount		9790	4,521,050.61	0.00	4,521,050.61	4,273,834.19	(187,611.38)	4,086,222.81	-9.6%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
2600	Expanded Learning Opportunities Program	643,847.58	1,325,913.58
3212	Elementary and Secondary School Emergency Relief II (ESSER II) F	0.02	0.02
6266	Educator Effectiveness, FY 2021-22	1,122,114.00	504,864.00
6300	Lottery: Instructional Materials	1,649,781.46	1,954,539.46
6512	Special Ed: Mental Health Services	32,228.05	0.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	82,071.00	82,071.00
6537	Special Ed: Learning Recovery Support	295,016.52	295,016.52
6546	Mental Health-Related Services	172,994.87	492,154.87
6547	Special Education Early Intervention Preschool Grant	261,086.00	261,086.00
7311	Classified School Employee Professional Development Block Grant	25,040.92	25,040.92
7425	Expanded Learning Opportunities (ELO) Grant	641,979.07	439,178.07
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	149,051.57	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,654,520.31	1,905,633.31
9010	Other Restricted Local	491,399.57	491,399.57
Total, Restricted Balance		<u>7,221,130.94</u>	<u>7,776,897.32</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	20,476.00	0.00	-100.0%
5) TOTAL, REVENUES			20,476.00	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	22,572.61	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,572.61	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,096.61)	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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,096.61)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,665.65	17,569.04	-10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,665.65	17,569.04	-10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,665.65	17,569.04	-10.7%
2) Ending Balance, June 30 (E + F1e)			17,569.04	17,569.04	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			17,569.04	17,569.04	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	17,569.04		
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			17,569.04		
<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 Revenues		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)			17,569.04		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	20,476.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			<b>20,476.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	22,572.61	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,572.61	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			22,572.61	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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>					
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>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	20,476.00	0.00	-100.0%
5) TOTAL, REVENUES			20,476.00	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		22,572.61	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,572.61	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,096.61)	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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,096.61)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,665.65	17,569.04	-10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,665.65	17,569.04	-10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,665.65	17,569.04	-10.7%
2) Ending Balance, June 30 (E + F1e)			17,569.04	17,569.04	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			17,569.04	17,569.04	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
8210	Student Activity Funds	17,569.04	17,569.04
Total, Restricted Balance		<u>17,569.04</u>	<u>17,569.04</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	24,000.00	0.00	-100.0%
3) Other State Revenue		8300-8599	315,143.90	309,017.00	-1.9%
4) Other Local Revenue		8600-8799	(1,905.57)	0.00	-100.0%
5) TOTAL, REVENUES			337,238.33	309,017.00	-8.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	227,588.72	223,966.00	-1.6%
3) Employee Benefits		3000-3999	62,949.84	65,994.00	4.8%
4) Books and Supplies		4000-4999	27,377.68	62,852.00	129.6%
5) Services and Other Operating Expenditures		5000-5999	1,820.18	2,255.00	23.9%
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	26,826.10	0.00	-100.0%
9) TOTAL, EXPENDITURES			346,562.52	355,067.00	2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,324.19)	(46,050.00)	393.9%
<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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,324.19)	(46,050.00)	393.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,260.19	31,936.00	-22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,260.19	31,936.00	-22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,260.19	31,936.00	-22.6%
2) Ending Balance, June 30 (E + F1e)			31,936.00	(14,114.00)	-144.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			33,927.00	14,990.90	-55.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,991.00)	(29,104.90)	1361.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	124,818.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,991.00)		
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	37.69		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,628.90		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			124,493.67		
<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	34,604.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	14,439.36		
4) Current Loans		9640			
5) Unearned Revenue		9650	43,513.82		
6) TOTAL, LIABILITIES			92,557.67		
<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)			31,936.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	24,000.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>24,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	300,017.00	300,017.00	0.0%
All Other State Revenue	All Other	8590	15,126.90	9,000.00	-40.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>315,143.90</b>	<b>309,017.00</b>	<b>-1.9%</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	0.00	0.00	0.0%
Interest		8660	182.62	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,088.19)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	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>(1,905.57)</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>337,238.33</b>	<b>309,017.00</b>	<b>-8.4%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	200,571.35	196,500.00	-2.0%
Classified Support Salaries		2200	7,300.00	7,410.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	7,528.32	7,641.00	1.5%
Clerical, Technical and Office Salaries		2400	12,189.05	12,415.00	1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>227,588.72</b>	<b>223,966.00</b>	<b>-1.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	36,453.50	39,641.00	8.7%
OASDI/Medicare/Alternative		3301-3302	15,775.61	15,446.00	-2.1%
Health and Welfare Benefits		3401-3402	3,836.42	4,105.00	7.0%
Unemployment Insurance		3501-3502	1,103.94	1,080.00	-2.2%
Workers' Compensation		3601-3602	5,435.69	5,332.00	-1.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	344.68	390.00	13.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>62,949.84</b>	<b>65,994.00</b>	<b>4.8%</b>
<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	300.00	New
Materials and Supplies		4300	19,429.95	62,552.00	221.9%
Noncapitalized Equipment		4400	7,947.73	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>27,377.68</b>	<b>62,852.00</b>	<b>129.6%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	373.24	1,150.00	208.1%
Dues and Memberships		5300	226.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	267.44	400.00	49.6%
Professional/Consulting Services and Operating Expenditures		5800	953.50	605.00	-36.5%
Communications		5900	0.00	100.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,820.18</b>	<b>2,255.00</b>	<b>23.9%</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%
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					
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>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	26,826.10	0.00	-100.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>26,826.10</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>346,562.52</b>	<b>355,067.00</b>	<b>2.5%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<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 Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	24,000.00	0.00	-100.0%
3) Other State Revenue		8300-8599	315,143.90	309,017.00	-1.9%
4) Other Local Revenue		8600-8799	(1,905.57)	0.00	-100.0%
5) TOTAL, REVENUES			337,238.33	309,017.00	-8.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		276,274.78	308,857.00	11.8%
2) Instruction - Related Services	2000-2999		30,614.74	33,216.00	8.5%
3) Pupil Services	3000-3999		2,364.48	1,900.00	-19.6%
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		26,826.10	0.00	-100.0%
8) Plant Services	8000-8999		10,482.42	11,094.00	5.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			346,562.52	355,067.00	2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(9,324.19)	(46,050.00)	393.9%
<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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,324.19)	(46,050.00)	393.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,260.19	31,936.00	-22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,260.19	31,936.00	-22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,260.19	31,936.00	-22.6%
2) Ending Balance, June 30 (E + F1e)			31,936.00	(14,114.00)	-144.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			33,927.00	14,990.90	-55.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,991.00)	(29,104.90)	1361.8%



<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
5059	Child Development: ARP California State Preschool Program	18,936.10	0.00
6130	Child Development: Center-Based Reserve Account	14,990.90	14,990.90
Total, Restricted Balance		<u>33,927.00</u>	<u>14,990.90</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,606,231.50	1,980,000.00	-24.0%
3) Other State Revenue		8300-8599	188,153.51	112,000.00	-40.5%
4) Other Local Revenue		8600-8799	58,701.46	87,000.00	48.2%
5) TOTAL, REVENUES			2,853,086.47	2,179,000.00	-23.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	619,009.55	658,592.00	6.4%
3) Employee Benefits		3000-3999	255,281.45	269,125.00	5.4%
4) Books and Supplies		4000-4999	1,060,566.52	1,278,500.00	20.5%
5) Services and Other Operating Expenditures		5000-5999	31,743.39	24,900.00	-21.6%
6) Capital Outlay		6000-6999	46,803.46	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	53,537.23	51,000.00	-4.7%
9) TOTAL, EXPENDITURES			2,066,941.60	2,282,117.00	10.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			786,144.87	(103,117.00)	-113.1%
<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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			786,144.87	(103,117.00)	-113.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	632,820.31	1,418,965.18	124.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			632,820.31	1,418,965.18	124.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			632,820.31	1,418,965.18	124.2%
2) Ending Balance, June 30 (E + F1e)			1,418,965.18	1,315,848.18	-7.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500.00	0.00	-100.0%
Stores		9712	64,159.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,372,023.18	1,333,565.18	-2.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(17,717.00)	(17,717.00)	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,110,997.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	(17,717.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	560,071.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7,388.01		
6) Stores		9320	64,159.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,725,398.58		
<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	220,030.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,896.96		
4) Current Loans		9640			
5) Unearned Revenue		9650	84,505.50		
6) TOTAL, LIABILITIES			306,433.40		
<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) (G10 + H2) - (I7 + J2)			1,418,965.18		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,603,168.50	1,980,000.00	-23.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	3,063.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,606,231.50</b>	<b>1,980,000.00</b>	<b>-24.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	188,153.51	112,000.00	-40.5%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>188,153.51</b>	<b>112,000.00</b>	<b>-40.5%</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	74,353.75	85,000.00	14.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,339.76	2,000.00	-40.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(18,992.05)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>58,701.46</b>	<b>87,000.00</b>	<b>48.2%</b>
<b>TOTAL, REVENUES</b>			<b>2,853,086.47</b>	<b>2,179,000.00</b>	<b>-23.6%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	410,683.69	445,860.00	8.6%
Classified Supervisors' and Administrators' Salaries		2300	110,628.00	112,840.00	2.0%
Clerical, Technical and Office Salaries		2400	97,697.86	99,892.00	2.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>619,009.55</b>	<b>658,592.00</b>	<b>6.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	134,716.88	146,594.00	8.8%
OASDI/Medicare/Alternative		3301-3302	46,346.51	44,852.00	-3.2%
Health and Welfare Benefits		3401-3402	45,062.20	48,216.00	7.0%
Unemployment Insurance		3501-3502	3,060.67	2,959.00	-3.3%
Workers' Compensation		3601-3602	14,831.09	14,380.00	-3.0%
OPEB, Allocated		3701-3702	9,775.90	10,460.00	7.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,488.20	1,664.00	11.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>255,281.45</b>	<b>269,125.00</b>	<b>5.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	73,042.90	76,500.00	4.7%
Noncapitalized Equipment		4400	5,931.57	7,000.00	18.0%
Food		4700	981,592.05	1,195,000.00	21.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,060,566.52</b>	<b>1,278,500.00</b>	<b>20.5%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,042.08	2,900.00	42.0%
Dues and Memberships		5300	466.45	600.00	28.6%
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	11,981.10	8,000.00	-33.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,165.39)	(5,000.00)	130.9%
Professional/Consulting Services and Operating Expenditures		5800	17,140.60	18,200.00	6.2%
Communications		5900	2,278.55	200.00	-91.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>31,743.39</b>	<b>24,900.00</b>	<b>-21.6%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	46,803.46	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>46,803.46</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	53,537.23	51,000.00	-4.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>53,537.23</b>	<b>51,000.00</b>	<b>-4.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,066,941.60</b>	<b>2,282,117.00</b>	<b>10.4%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,606,231.50	1,980,000.00	-24.0%
3) Other State Revenue		8300-8599	188,153.51	112,000.00	-40.5%
4) Other Local Revenue		8600-8799	58,701.46	87,000.00	48.2%
5) TOTAL, REVENUES			2,853,086.47	2,179,000.00	-23.6%
<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		2,010,715.25	2,231,117.00	11.0%
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		53,537.23	51,000.00	-4.7%
8) Plant Services	8000-8999		2,689.12	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,066,941.60	2,282,117.00	10.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			786,144.87	(103,117.00)	-113.1%
<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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			786,144.87	(103,117.00)	-113.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	632,820.31	1,418,965.18	124.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			632,820.31	1,418,965.18	124.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			632,820.31	1,418,965.18	124.2%
2) Ending Balance, June 30 (E + F1e)			1,418,965.18	1,315,848.18	-7.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500.00	0.00	-100.0%
Stores		9712	64,159.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,372,023.18	1,333,565.18	-2.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(17,717.00)	(17,717.00)	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	1,330,455.91	1,291,997.91
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs	2,163.46	2,163.46
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	39,211.00	39,211.00
9010	Other Restricted Local	192.81	192.81
<b>Total, Restricted Balance</b>		<b>1,372,023.18</b>	<b>1,333,565.18</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(3,384.47)	1,000.00	-129.5%
5) TOTAL, REVENUES			(3,384.47)	1,000.00	-129.5%
<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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,384.47)	1,000.00	-129.5%
<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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,384.47)	1,000.00	-129.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	261,269.52	257,885.05	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			261,269.52	257,885.05	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			261,269.52	257,885.05	-1.3%
2) Ending Balance, June 30 (E + F1e)			257,885.05	258,885.05	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	257,885.05	258,885.05	0.4%
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	261,920.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,177.00)		
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	146.51		
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			257,890.07		
<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	5.02		
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			5.02		
<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)			257,885.05		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,262.12	1,000.00	-20.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,646.59)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			(3,384.47)	1,000.00	-129.5%
<b>TOTAL, REVENUES</b>			(3,384.47)	1,000.00	-129.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<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%
TOTAL, EMPLOYEE BENEFITS			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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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%
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<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>					
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>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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>					
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(3,384.47)	1,000.00	-129.5%
5) TOTAL, REVENUES			(3,384.47)	1,000.00	-129.5%
<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		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,384.47)	1,000.00	-129.5%
<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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,384.47)	1,000.00	-129.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	261,269.52	257,885.05	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			261,269.52	257,885.05	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			261,269.52	257,885.05	-1.3%
2) Ending Balance, June 30 (E + F1e)			257,885.05	258,885.05	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		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	257,885.05	258,885.05	0.4%
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	2021-22 Unaudited Actuals	2022-23 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	(56,628.61)	10,000.00	-117.7%
5) TOTAL, REVENUES			(56,628.61)	10,000.00	-117.7%
<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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(56,628.61)	10,000.00	-117.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	204,298.00	200,000.00	-2.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			204,298.00	200,000.00	-2.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			147,669.39	210,000.00	42.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,056,588.69	4,204,258.08	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,056,588.69	4,204,258.08	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,056,588.69	4,204,258.08	3.6%
2) Ending Balance, June 30 (E + F1e)			4,204,258.08	4,414,258.08	5.0%
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	4,204,258.08	4,414,258.08	5.0%
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,062,552.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	(64,787.00)		
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	2,272.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	204,298.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,204,335.85		
<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	77.77		
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			77.77		
<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)			4,204,258.08		



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	15,449.48	10,000.00	-35.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(72,078.09)	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>(56,628.61)</b>	<b>10,000.00</b>	<b>-117.7%</b>
<b>TOTAL, REVENUES</b>			<b>(56,628.61)</b>	<b>10,000.00</b>	<b>-117.7%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	204,298.00	200,000.00	-2.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			204,298.00	200,000.00	-2.1%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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 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)			204,298.00	200,000.00	-2.1%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(56,628.61)	10,000.00	-117.7%
5) TOTAL, REVENUES			(56,628.61)	10,000.00	-117.7%
<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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(56,628.61)	10,000.00	-117.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	204,298.00	200,000.00	-2.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			204,298.00	200,000.00	-2.1%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			147,669.39	210,000.00	42.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,056,588.69	4,204,258.08	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,056,588.69	4,204,258.08	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,056,588.69	4,204,258.08	3.6%
2) Ending Balance, June 30 (E + F1e)			4,204,258.08	4,414,258.08	5.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,204,258.08	4,414,258.08	5.0%
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>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(688,872.32)	110,500.00	-116.0%
5) TOTAL, REVENUES			(688,872.32)	110,500.00	-116.0%
<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	2,234.63	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	352,116.05	20,000.00	-94.3%
6) Capital Outlay		6000-6999	17,619,155.48	26,248,741.00	49.0%
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			17,973,506.16	26,268,741.00	46.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(18,662,378.48)	(26,158,241.00)	40.2%
<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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,662,378.48)	(26,158,241.00)	40.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,011,066.29	51,348,687.81	-26.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,011,066.29	51,348,687.81	-26.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,011,066.29	51,348,687.81	-26.7%
2) Ending Balance, June 30 (E + F1e)			51,348,687.81	25,190,446.81	-50.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	51,348,687.81	25,190,446.81	-50.9%
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	53,117,133.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	(847,072.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	29,870.98		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	8,500.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			52,308,432.64		
<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	959,744.83		
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			959,744.83		
<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)			51,348,687.81		



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
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%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	289,006.23	110,500.00	-61.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	(977,878.55)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			(688,872.32)	110,500.00	-116.0%
<b>TOTAL, REVENUES</b>			(688,872.32)	110,500.00	-116.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	2,234.63	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			2,234.63	0.00	-100.0%
<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	10,095.97	0.00	-100.0%
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	342,020.08	20,000.00	-94.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			352,116.05	20,000.00	-94.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	169,452.92	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,593,773.71	26,248,741.00	68.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,855,928.85	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>			17,619,155.48	26,248,741.00	49.0%
<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					
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>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			17,973,506.16	26,268,741.00	46.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(688,872.32)	110,500.00	-116.0%
5) TOTAL, REVENUES			(688,872.32)	110,500.00	-116.0%
<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		17,973,506.16	26,268,741.00	46.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,973,506.16	26,268,741.00	46.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(18,662,378.48)	(26,158,241.00)	40.2%
<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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,662,378.48)	(26,158,241.00)	40.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,011,066.29	51,348,687.81	-26.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,011,066.29	51,348,687.81	-26.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,011,066.29	51,348,687.81	-26.7%
2) Ending Balance, June 30 (E + F1e)			51,348,687.81	25,190,446.81	-50.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	51,348,687.81	25,190,446.81	-50.9%
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>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
Total, Restricted Balance		0.00	0.00



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	1,500,016.13	813,500.00	-45.8%
5) TOTAL, REVENUES			1,500,016.13	813,500.00	-45.8%
<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	32,645.29	45,000.00	37.8%
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			32,645.29	45,000.00	37.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,467,370.84	768,500.00	-47.6%
<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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,467,370.84	768,500.00	-47.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,799,115.30	5,266,486.14	38.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,799,115.30	5,266,486.14	38.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,799,115.30	5,266,486.14	38.6%
2) Ending Balance, June 30 (E + F1e)			5,266,486.14	6,034,986.14	14.6%
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			5,351,337.14	6,119,837.14	14.4%
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	(84,851.00)	(84,851.00)	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,320,767.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(84,851.00)		
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	30,664.87		
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			5,266,581.48		
<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	95.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			95.34		
<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)			5,266,486.14		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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>			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	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	1,148,646.10	500,000.00	-56.5%
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	20,088.14	13,500.00	-32.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(91,644.29)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	422,926.18	300,000.00	-29.1%
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>			1,500,016.13	813,500.00	-45.8%
<b>TOTAL, REVENUES</b>			1,500,016.13	813,500.00	-45.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	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>					
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	2021-22 Unaudited Actuals	2022-23 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	32,645.29	45,000.00	37.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>32,645.29</b>	<b>45,000.00</b>	<b>37.8%</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					
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>32,645.29</b>	<b>45,000.00</b>	<b>37.8%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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: 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>			0.00	0.00	0.0%
<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%
<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	2021-22 Unaudited Actuals	2022-23 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	1,500,016.13	813,500.00	-45.8%
5) TOTAL, REVENUES			1,500,016.13	813,500.00	-45.8%
<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		32,645.29	15,000.00	-54.1%
8) Plant Services	8000-8999		0.00	30,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			32,645.29	45,000.00	37.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,467,370.84	768,500.00	-47.6%
<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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,467,370.84	768,500.00	-47.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,799,115.30	5,266,486.14	38.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,799,115.30	5,266,486.14	38.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,799,115.30	5,266,486.14	38.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	5,351,337.14	6,119,837.14	14.4%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	(84,851.00)	(84,851.00)	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
9010	Other Restricted Local	5,351,337.14	6,119,837.14
Total, Restricted Balance		<u>5,351,337.14</u>	<u>6,119,837.14</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	671,864.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	361,162.71	750,000.00	107.7%
5) TOTAL, REVENUES			1,033,026.71	750,000.00	-27.4%
<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	4,240.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	50,902.83	0.00	-100.0%
6) Capital Outlay		6000-6999	1,161,762.66	30,377,152.00	2514.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,000,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,216,905.49	30,377,152.00	170.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,183,878.78)	(29,627,152.00)	190.9%
<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	38,530,683.18	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			38,530,683.18	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			28,346,804.40	(29,627,152.00)	-204.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,766,565.72	30,113,370.12	1604.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,766,565.72	30,113,370.12	1604.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,766,565.72	30,113,370.12	1604.6%
2) Ending Balance, June 30 (E + F1e)			30,113,370.12	486,218.12	-98.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	30,113,370.12	486,218.12	-98.4%
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	30,608,020.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	(488,113.00)		
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	21,294.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			30,141,201.84		
<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	27,831.72		
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			27,831.72		
<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)			30,113,370.12		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
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>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	671,864.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			671,864.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	769,295.22	700,000.00	-9.0%
Interest		8660	83,226.19	50,000.00	-39.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(491,358.70)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			361,162.71	750,000.00	107.7%
<b>TOTAL, REVENUES</b>			1,033,026.71	750,000.00	-27.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	4,240.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			4,240.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	50,839.61	0.00	-100.0%
Communications		5900	63.22	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>50,902.83</b>	<b>0.00</b>	<b>-100.0%</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	809,730.66	30,377,152.00	3651.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	352,032.00	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>1,161,762.66</b>	<b>30,377,152.00</b>	<b>2514.7%</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					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,000,000.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>10,000,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,216,905.49</b>	<b>30,377,152.00</b>	<b>170.8%</b>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	38,530,683.18	0.00	-100.0%
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			38,530,683.18	0.00	-100.0%
<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)			38,530,683.18	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	671,864.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	361,162.71	750,000.00	107.7%
5) TOTAL, REVENUES			1,033,026.71	750,000.00	-27.4%
<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		1,213,288.78	30,377,152.00	2403.7%
9) Other Outgo	9000-9999	Except 7600-7699	10,003,616.71	0.00	-100.0%
10) TOTAL, EXPENDITURES			11,216,905.49	30,377,152.00	170.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(10,183,878.78)	(29,627,152.00)	190.9%
<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	38,530,683.18	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			38,530,683.18	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			28,346,804.40	(29,627,152.00)	-204.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,766,565.72	30,113,370.12	1604.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,766,565.72	30,113,370.12	1604.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,766,565.72	30,113,370.12	1604.6%
2) Ending Balance, June 30 (E + F1e)			30,113,370.12	486,218.12	-98.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		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	30,113,370.12	486,218.12	-98.4%
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>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	22,327.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,164,996.00	5,261,287.00	1.9%
5) TOTAL, REVENUES			5,187,323.00	5,261,287.00	1.4%
<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	7,562,781.00	6,049,981.00	-20.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,562,781.00	6,049,981.00	-20.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,375,458.00)	(788,694.00)	-66.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	117,643.00	0.00	-100.0%
b) Transfers Out		7600-7629	117,643.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,375,458.00)	(788,694.00)	-66.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,219,260.00	3,846,810.00	-38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,219,260.00	3,846,810.00	-38.1%
d) Other Restatements		9795	3,008.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,222,268.00	3,846,810.00	-38.2%
2) Ending Balance, June 30 (E + F1e)			3,846,810.00	3,058,116.00	-20.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,846,810.00	3,058,116.00	-20.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,843,563.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,247.00		
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			3,846,810.00		
<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)			3,846,810.00		



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	22,327.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			22,327.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	4,831,809.00	5,122,233.00	6.0%
Unsecured Roll		8612	113,548.00	0.00	-100.0%
Prior Years' Taxes		8613	121,368.00	137,914.00	13.6%
Supplemental Taxes		8614	84,470.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	13,801.00	1,140.00	-91.7%
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>			5,164,996.00	5,261,287.00	1.9%
<b>TOTAL, REVENUES</b>			5,187,323.00	5,261,287.00	1.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	2,425,000.00	980,000.00	-59.6%
Bond Interest and Other Service Charges		7434	5,137,781.00	5,069,981.00	-1.3%
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>7,562,781.00</b>	<b>6,049,981.00</b>	<b>-20.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,562,781.00</b>	<b>6,049,981.00</b>	<b>-20.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	117,643.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			117,643.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	117,643.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			117,643.00	0.00	-100.0%
<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%
(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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	22,327.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,164,996.00	5,261,287.00	1.9%
5) TOTAL, REVENUES			5,187,323.00	5,261,287.00	1.4%
<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	7,562,781.00	6,049,981.00	-20.0%
10) TOTAL, EXPENDITURES			7,562,781.00	6,049,981.00	-20.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,375,458.00)	(788,694.00)	-66.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	117,643.00	0.00	-100.0%
b) Transfers Out		7600-7629	117,643.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,375,458.00)	(788,694.00)	-66.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,219,260.00	3,846,810.00	-38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,219,260.00	3,846,810.00	-38.1%
d) Other Restatements		9795	3,008.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,222,268.00	3,846,810.00	-38.2%
2) Ending Balance, June 30 (E + F1e)			3,846,810.00	3,058,116.00	-20.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,846,810.00	3,058,116.00	-20.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
9010	Other Restricted Local	3,846,810.00	3,058,116.00
Total, Restricted Balance		<u>3,846,810.00</u>	<u>3,058,116.00</u>

Description	2021-22 Unaudited Actuals			2022-23 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)	4,643.38	4,637.79	6,231.97	4,489.43	4,489.43	4,644.58
<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>	4,643.38	4,637.79	6,231.97	4,489.43	4,489.43	4,644.58
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	8.54	6.58	8.54	5.70	5.70	5.70
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 A5a through A5f)</b>	8.54	6.58	8.54	5.70	5.70	5.70
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	4,651.92	4,644.37	6,240.51	4,495.13	4,495.13	4,650.28
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2021-22 Unaudited Actuals			2022-23 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	2021-22 Unaudited Actuals			2022-23 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 Actuals  
FINANCIAL REPORTS  
2021-22 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)	66.10%
	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 2023-24 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.	\$9,451,114.07
	Adjusted Appropriations Limit	\$49,008,562.76
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$49,008,562.76
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	10.65%

1/15/2021

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	50,159,065.20		50,159,065.20			49,008,562.76
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	6,236.84		6,236.84			4,651.92
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2020-21			Adjustments to 2021-22		
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> (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	4,651.92		4,651.92	4,495.13		4,495.13
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)			4,651.92			4,495.13
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2021-22 Actual			2022-23 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	201,298.54		201,298.54	209,247.00		209,247.00
2. Timber Yield Tax (Object 8022)	0.07		0.07	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)	43,417,191.79		43,417,191.79	45,622,524.00		45,622,524.00
5. Unsecured Roll Taxes (Object 8042)	1,350,450.96		1,350,450.96	1,409,584.00		1,409,584.00
6. Prior Years' Taxes (Object 8043)	724,634.01		724,634.01	739,516.00		739,516.00
7. Supplemental Taxes (Object 8044)	760,972.39		760,972.39	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	154,318.00		154,318.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	4,606,721.61		4,606,721.61	4,266,910.00		4,266,910.00
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)	51,215,587.37	0.00	51,215,587.37	52,247,781.00	0.00	52,247,781.00
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)	51,215,587.37	0.00	51,215,587.37	52,247,781.00	0.00	52,247,781.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			623,942.00			598,518.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,916,000.00		1,916,000.00	2,000,000.00		2,000,000.00
<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)	1,916,000.00	0.00	2,539,942.00	2,000,000.00	0.00	2,598,518.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	7,670,078.00		7,670,078.00	5,424,020.00		5,424,020.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(7,770.00)		(7,770.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	7,662,308.00	0.00	7,662,308.00	5,424,020.00	0.00	5,424,020.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	77,874,187.48		77,874,187.48	71,419,429.00		71,419,429.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(225,313.01)		(225,313.01)	80,000.00		80,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			50,159,065.20			49,008,562.76
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.7459			0.9663
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			39,557,448.69			50,932,425.75
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			51,215,587.37			52,247,781.00
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)			558,230.40			539,415.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			0.00			1,283,162.75
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			558,230.40			1,283,162.75
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])			(225,313.01)			60,029.57
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			50,990,274.36			52,307,810.57
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)			558,230.40			1,223,133.18
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			50,990,274.36			
b. State Subventions (Line D8)			558,230.40			
c. Less: Excluded Appropriations (Line C23)			2,539,942.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			49,008,562.76			



2021-22 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title I	ESSER I	ESSER II	ESSER III	ESSER III Learning Loss	ELO ESSER II State Reserve	ELO GEER II
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3210	3212	3213	3214	3216	3217
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	240,515.52	33.00	674,517.02				
2. a. Current Year Award	503,885.00			2,661,971.00	665,493.00	556,260.00	127,667.00
b. Transferability (ESSA)							
c. Other Adjustments		0.00	0.00				
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	503,885.00	0.00	0.00	2,661,971.00	665,493.00	556,260.00	127,667.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	744,400.52	33.00	674,517.02	2,661,971.00	665,493.00	556,260.00	127,667.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	261,921.52		0.00				
6. Cash Received in Current Year	183,396.00	33.00	674,517.02	979,967.20	244,991.80	139,065.00	31,917.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	445,317.52	33.00	674,517.02	979,967.20	244,991.80	139,065.00	31,917.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	597,769.47	33.00	674,517.00	1,684,735.65	383,928.42	556,260.00	127,667.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	597,769.47	33.00	674,517.00	1,684,735.65	383,928.42	556,260.00	127,667.00
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)	(152,451.95)	0.00	0.02	(704,768.45)	(138,936.62)	(417,195.00)	(95,750.00)
a. Unearned Revenue	146,631.05			976,470.75	281,373.18		
b. Accounts Payable							
c. Accounts Receivable	299,083.00			1,681,239.20	420,309.80	417,195.00	95,750.00
14. Unused Grant Award Calculation (line 4 minus line 9)	146,631.05	0.00	0.02	977,235.35	281,564.58	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	146,631.05	0.00	0.02	977,235.35	281,564.58	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	597,769.47	33.00	674,517.02	1,684,735.65	383,928.42	556,260.00	127,667.00

2021-22 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	ELO ESSER III Emergency Needs	ELO ESSER III Learning Loss	ARP IDEA Part B	ARP IDEA Pt B Private Schls	ARP IDEA Preschool	IDEA Basic Local Assistance	IDEA Local Assistance Private Schls
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3218	3219	3305	3306	3308	3310	3311
REVENUE OBJECT	8290	8290	8182	8182	8182	8181	8182
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover						0.00	
2. a. Current Year Award	362,617.00	625,089.00	242,620.00	4,584.00	20,535.00	1,157,635.00	21,874.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	362,617.00	625,089.00	242,620.00	4,584.00	20,535.00	1,157,635.00	21,874.00
3. Required Matching Funds/Other						427,725.63	6,681.00
4. Total Available Award (sum lines 1, 2d, & 3)	362,617.00	625,089.00	242,620.00	4,584.00	20,535.00	1,585,360.63	28,555.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	90,654.00	156,272.00	0.00	0.00	0.00	(1,217,309.00)	0.00
7. Contributed Matching Funds						427,725.63	6,681.00
8. Total Available (sum lines 5, 6, & 7)	90,654.00	156,272.00	0.00	0.00	0.00	(789,583.37)	6,681.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	362,617.00	625,089.00	242,620.00	4,584.00	20,535.00	1,585,360.63	28,555.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	362,617.00	625,089.00	242,620.00	4,584.00	20,535.00	1,585,360.63	28,555.00
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)	(271,963.00)	(468,817.00)	(242,620.00)	(4,584.00)	(20,535.00)	(2,374,944.00)	(21,874.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	271,963.00	468,817.00	242,620.00	4,584.00	20,535.00	2,374,944.00	21,874.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	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)	362,617.00	625,089.00	242,620.00	4,584.00	20,535.00	1,157,635.00	21,874.00

2021-22 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	IDEA Preschool	IDEA Preschool Staff Development	Title II	Title IV	Title III Immigrant	Title III LEP	ARP Homeless Children and Youth II
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3315	3345	4035	4127	4201	4203	5634
REVENUE OBJECT	8182	8182	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover			13,925.14	29,653.16	10,188.60	39,039.67	
2. a. Current Year Award	31,910.00	261.00	118,244.00	33,370.00	0.00	38,531.00	12,326.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	31,910.00	261.00	118,244.00	33,370.00	0.00	38,531.00	12,326.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	31,910.00	261.00	132,169.14	63,023.16	10,188.60	77,570.67	12,326.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year			12,454.14	29,653.16	10,188.60	39,039.67	
6. Cash Received in Current Year	(41,469.00)	(338.00)	104,064.00	0.00	0.00	(8,216.00)	3,082.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	(41,469.00)	(338.00)	116,518.14	29,653.16	10,188.60	30,823.67	3,082.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	31,910.00	261.00	107,638.27	0.00	1,218.40	15,628.55	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	31,910.00	261.00	107,638.27	0.00	1,218.40	15,628.55	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	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)	(73,379.00)	(599.00)	8,879.87	29,653.16	8,970.20	15,195.12	3,082.00
a. Unearned Revenue			24,530.87	63,023.16	8,970.20	51,231.12	12,326.00
b. Accounts Payable							
c. Accounts Receivable	73,379.00	599.00	15,651.00	33,370.00		36,036.00	9,244.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	24,530.87	63,023.16	8,970.20	61,942.12	12,326.00
15. If Carryover is allowed, enter line 14 amount here			24,530.87	63,023.16	8,970.20	61,942.12	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	31,910.00	261.00	107,638.27	0.00	1,218.40	15,628.55	0.00



2021-22 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	TOTAL
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Carryover	1,007,872.11
2. a. Current Year Award	7,184,872.00
b. Transferability (ESSA)	0.00
c. Other Adjustments	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	7,184,872.00
3. Required Matching Funds/Other	434,406.63
4. Total Available Award (sum lines 1, 2d, & 3)	8,627,150.74
<b>REVENUES</b>	
5. Unearned Revenue Deferred from Prior Year	353,257.09
6. Cash Received in Current Year	1,340,627.02
7. Contributed Matching Funds	434,406.63
8. Total Available (sum lines 5, 6, & 7)	2,128,290.74
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	7,050,927.39
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	7,050,927.39
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)	(4,922,636.65)
a. Unearned Revenue	1,564,556.33
b. Accounts Payable	0.00
c. Accounts Receivable	6,487,193.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,576,223.35
15. If Carryover is allowed, enter line 14 amount here	1,563,897.35
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,616,520.78

2021-22 Unaudited Actuals  
STATE GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	Universal Prekinder (UPK) Planning & Implementation	In-Person Instruction (IPI) Grant	California State Preschool CSPP	California State Preschool Program QRIS Block Grant	TOTAL
RESOURCE CODE	6053	7422	6105	6127	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)			FUND 12	FUND 12	
<b>AWARD</b>					
1. Prior Year Carryover		876,057.36		17,206.00	893,263.36
2. a. Current Year Award	179,846.00	0.00	300,017.00	9,000.00	488,863.00
b. Other Adjustments			182.62		182.62
c. Adj Curr Yr Award (sum lines 2a & 2b)	179,846.00	0.00	300,199.62	9,000.00	489,045.62
3. Required Matching Funds/Other			4,122.10		4,122.10
4. Total Available Award (sum lines 1, 2c, & 3)	179,846.00	876,057.36	304,321.72	26,206.00	1,386,431.08
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year		581,701.36		17,206.00	598,907.36
6. Cash Received in Current Year	179,846.00	294,356.00	300,199.62	9,000.00	783,401.62
7. Contributed Matching Funds			4,122.10		4,122.10
8. Total Available (sum lines 5, 6, & 7)	179,846.00	876,057.36	304,321.72	26,206.00	1,386,431.08
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	2,693.49	82,816.29	304,321.72	15,126.90	404,958.40
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	2,693.49	82,816.29	304,321.72	15,126.90	404,958.40
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	177,152.51	793,241.07	0.00	11,079.10	981,472.68
a. Unearned Revenue	177,152.51	793,241.07	0.00	11,079.10	981,472.68
b. Accounts Payable					0.00
c. Accounts Receivable			0.00		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	177,152.51	793,241.07	0.00	11,079.10	981,472.68
15. If Carryover is allowed, enter line 14 amount here	177,152.51	793,241.07	0.00		970,393.58
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,693.49	82,816.29	300,199.62	15,126.90	400,836.30

2021-22 Unaudited Actuals  
LOCAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	ED SERVICES GENERAL DONATIONS	DHCS: MEDI-CAL	SITE DONATIONS	TOTAL
RESOURCE CODE	9020	9020	9020	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)	CC 9030	CC 9090	CC 9100,30 ,40,50	
<b>AWARD</b>				
1. Prior Year Carryover	0.00			0.00
2. a. Current Year Award	23,301.96	21,295.59	576,349.10	620,946.65
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	23,301.96	21,295.59	576,349.10	620,946.65
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	23,301.96	21,295.59	576,349.10	620,946.65
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Year				0.00
6. Cash Received in Current Year	23,301.96	21,295.59	576,349.10	620,946.65
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	23,301.96	21,295.59	576,349.10	620,946.65
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	9,141.78	2,720.97	345,716.63	357,579.38
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	9,141.78	2,720.97	345,716.63	357,579.38
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)	14,160.18	18,574.62	230,632.47	263,367.27
a. Unearned Revenue	14,160.18	18,574.62	230,632.47	263,367.27
b. Accounts Payable				0.00
c. Accounts Receivable				0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	14,160.18	18,574.62	230,632.47	263,367.27
15. If Carryover is allowed, enter line 14 amount here	14,160.18	18,574.62	230,632.47	263,367.27
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	9,141.78	2,720.97	345,716.63	357,579.38

2021-22 Unaudited Actuals  
FEDERAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	Response and Relief (CRRSA) One-time Stipend	ARP CA Preschool Program 1-time Stipend	CCFP Cash in Lieu of Commodities	Emergency Ops Reimbursement (ECR)	TOTAL
FEDERAL CATALOG NUMBER					
RESOURCE CODE	5058	5059	5340	5465	
REVENUE OBJECT	8290	8290	8220	8220	
LOCAL DESCRIPTION (if any)	FUND 12	FUND 12	FUND 13	FUND 13	
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance	22,050.00			0.00	22,050.00
2. a. Current Year Award		24,000.00	155,652.00	41,629.46	221,281.46
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	24,000.00	155,652.00	41,629.46	221,281.46
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	22,050.00	24,000.00	155,652.00	41,629.46	243,331.46
<b>REVENUES</b>					
5. Cash Received in Current Year	0.00	24,000.00	155,652.00	41,629.46	221,281.46
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	24,000.00	155,652.00	41,629.46	221,281.46
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures	22,050.00	5,063.90	155,652.00	39,466.00	222,231.90
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	22,050.00	5,063.90	155,652.00	39,466.00	222,231.90
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year (line 4 minus line 10)	0.00	18,936.10	0.00	2,163.46	21,099.56

2021-22 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Exped Learning Opportunities -P	Educator Effectiveness	Prop 20 Lottery	AB 602	State Mental Health	Dispute Prevention and Dispute Resolution	Learning Recovery Support
RESOURCE CODE	2600	6266	6300	6500	6512	6536	6537
REVENUE OBJECT	8590	8590	8560	8971	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance			1,124,969.06		55,587.23		
2. a. Current Year Award	682,065.00	1,122,114.00	524,812.40	4,505,927.14		82,071.00	369,318.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	682,065.00	1,122,114.00	524,812.40	4,505,927.14	0.00	82,071.00	369,318.00
3. Required Matching Funds/Other				4,671,291.03			
4. Total Available Award (sum lines 1, 2c, & 3)	682,065.00	1,122,114.00	1,649,781.46	9,177,218.17	55,587.23	82,071.00	369,318.00
<b>REVENUES</b>							
5. Cash Received in Current Year	682,065.00	897,691.00	347,817.50	4,058,759.00		0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	224,423.00	176,994.90	447,168.14	0.00	82,071.00	369,318.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	224,423.00	176,994.90	447,168.14	0.00	82,071.00	369,318.00
8. Contributed Matching Funds				4,671,291.03			
9. Total Available (sum lines 5, 7c, & 8)	682,065.00	1,122,114.00	524,812.40	9,177,218.17	0.00	82,071.00	369,318.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	38,217.42	0.00	0.00	9,177,218.17	23,359.18	0.00	74,301.48
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	38,217.42	0.00	0.00	9,177,218.17	23,359.18	0.00	74,301.48
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	643,847.58	1,122,114.00	1,649,781.46	0.00	32,228.05	82,071.00	295,016.52

2021-22 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Mental Health Services	Early Intervention Preschool	Classified School Employee Prof Devel Blk Grant	Employee Summer Assistance Program (CSESAP)	Learning Opportunities (ELO) Grant	(ELO) Grant: Paraprofessional Staff	Child Development: Center-Based Reserve Account
RESOURCE CODE	6546	6547	7311	7415	7425	7426	6130
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8990
LOCAL DESCRIPTION (if any)							FUND 12
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance			25,040.92		1,697,918.00	188,657.00	19,113.00
2. a. Current Year Award	278,689.00	261,086.00		219,810.80			
b. Other Adjustments					219,710.00		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	278,689.00	261,086.00	0.00	219,810.80	219,710.00	0.00	0.00
3. Required Matching Funds/Other							(4,122.10)
4. Total Available Award (sum lines 1, 2c, & 3)	278,689.00	261,086.00	25,040.92	219,810.80	1,917,628.00	188,657.00	14,990.90
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	261,086.00		0.00	219,710.00		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	278,689.00	0.00	0.00	219,810.80	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	278,689.00	0.00	0.00	219,810.80	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	278,689.00	261,086.00	0.00	219,810.80	219,710.00	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	105,694.13	0.00	0.00	219,810.80	1,275,648.93	39,605.43	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	105,694.13	0.00	0.00	219,810.80	1,275,648.93	39,605.43	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	172,994.87	261,086.00	25,040.92	0.00	641,979.07	149,051.57	14,990.90

2021-22 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Kitchen Infrastructure and Training Funds	TOTAL
RESOURCE CODE	7028	
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)	FUND 13	
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance		3,111,285.21
2. a. Current Year Award	39,211.00	8,085,104.34
b. Other Adjustments		219,710.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	39,211.00	8,304,814.34
3. Required Matching Funds/Other		4,667,168.93
4. Total Available Award (sum lines 1, 2c, & 3)	39,211.00	16,083,268.48
<b>REVENUES</b>		
5. Cash Received in Current Year	39,211.00	6,506,339.50
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,798,474.84
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,798,474.84
8. Contributed Matching Funds		4,671,291.03
9. Total Available (sum lines 5, 7c, & 8)	39,211.00	12,976,105.37
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	0.00	10,953,855.54
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	10,953,855.54
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	39,211.00	5,129,412.94

2021-22 Unaudited Actuals  
LOCAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	RMA: Education Code Section 17070.75	SCHOOL READINESS	TUPE	SUMS GRANT	DHCS: MEDI-CAL	ED SERVICES DONATIONS	DONATION RESTR
RESOURCE CODE	8150	9010	9010	9010	9010	9020	9020
REVENUE OBJECT	8989	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)		CC 9010	CC 9020	CC 9041	CC 9060	CC 9030,40,50	FUND 13
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	1,535,366.69				409,571.15		2,492.81
2. a. Current Year Award	1,916,000.00	143,788.49	25,770.81	656.37	144,197.63		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,916,000.00	143,788.49	25,770.81	656.37	144,197.63	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,451,366.69	143,788.49	25,770.81	656.37	553,768.78	0.00	2,492.81
<b>REVENUES</b>							
5. Cash Received in Current Year	1,916,000.00	78,195.95	17,570.07	656.37	144,197.63		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	65,592.54	8,200.74	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	65,592.54	8,200.74	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,916,000.00	143,788.49	25,770.81	656.37	144,197.63	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,796,846.38	129,829.41	25,770.81		76,984.13		2,300.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,796,846.38	129,829.41	25,770.81	0.00	76,984.13	0.00	2,300.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	1,654,520.31	13,959.08	0.00	656.37	476,784.65	0.00	192.81



2021-22 Unaudited Actuals  
LOCAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Restricted Ending Balance	1,947,430.65
2. a. Current Year Award	2,230,413.30
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,230,413.30
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	4,177,843.95
<b>REVENUES</b>	
5. Cash Received in Current Year	2,156,620.02
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	73,793.28
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	73,793.28
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	2,230,413.30
<b>EXPENDITURES</b>	
10. Donor-Authorized Expenditures	2,031,730.73
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	2,031,730.73
<b>RESTRICTED ENDING BALANCE</b>	
13. Current Year (line 4 minus line 10)	2,146,113.22

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	31,868,069.70	301	0.00	303	31,868,069.70	305	539,207.35		307	31,328,862.35	309
2000 - Classified Salaries	11,518,784.05	311	5,720.29	313	11,513,063.76	315	933,542.09		317	10,579,521.67	319
3000 - Employee Benefits	19,222,064.26	321	268,969.29	323	18,953,094.97	325	648,797.87		327	18,304,297.10	329
4000 - Books, Supplies Equip Replace. (6500)	1,907,031.69	331	3,726.02	333	1,903,305.67	335	98,255.17		337	1,805,050.50	339
5000 - Services. . . & 7300 - Indirect Costs	5,291,828.48	341	3,391.80	343	5,288,436.68	345	220,944.39		347	5,067,492.29	349
TOTAL					69,525,970.78	365			TOTAL	67,085,223.91	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	27,396,852.48 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	3,131,575.54 380
3. STRS. . . . .		3101 & 3102	8,007,719.79 382
4. PERS. . . . .		3201 & 3202	585,004.67 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	650,862.69 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	3,427,354.91 385
7. Unemployment Insurance. . . . .		3501 & 3502	114,717.38 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	712,296.70 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	339,424.95 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			44,365,809.11 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			23,359.18 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			
14. TOTAL SALARIES AND BENEFITS. . . . .			44,342,449.93 397
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. . . . .			66.10%
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) . . . . .	66.10%
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). . . . .	67,085,223.91
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	71,600,327.34
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,050,927.39
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 except 6600, 6910	245,444.26
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	885,231.26
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	204,298.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,334,973.52
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)				63,214,426.43

<b>Section II - Expenditures Per ADA</b>		<b>2021-22 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		4,644.37
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,610.98
<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.)	61,592,403.42	9,876.91
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)	61,592,403.42	9,876.91
B. Required effort (Line A.2 times 90%)	55,433,163.08	8,889.22
C. Current year expenditures (Line I.E and Line II.B)	63,214,426.43	13,610.98
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 2023-24 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>

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

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 3,289,711.25
- 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) 59,051,498.17

**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) 5.57%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,500,321.66
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	985,233.65
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	314,516.99
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)	5,800,072.30
9. Carry-Forward Adjustment (Part IV, Line F)	1,168,436.11
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,968,508.41

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	47,441,028.10
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,490,554.82
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,751,274.27
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	49,719.70
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)	971,878.29
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)	48,756.44
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)	0.00
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)	5,332,107.59
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)	22,572.61
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)	319,736.42
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	985,008.86
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)	65,412,637.10

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

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B19) 8.87%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2023-24 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B19) 10.65%

**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>5,800,072.30</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>856,484.06</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 (8.39%) times Part III, Line B19); zero if negative	<u>1,168,436.11</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.39%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.39%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>1,168,436.11</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>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<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>1,168,436.11</u>



Approved indirect cost rate: 8.39%  
Highest rate used in any program: 8.39%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except 4700 &amp; 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	551,498.73	46,270.74	8.39%
01	3212	622,306.00	52,211.00	8.39%
01	3213	1,554,401.95	130,333.70	8.38%
01	4035	99,306.46	8,331.81	8.39%
01	4201	1,194.51	23.89	2.00%
01	4203	15,322.11	306.44	2.00%
01	6053	2,485.00	208.49	8.39%
01	6537	68,550.12	5,751.36	8.39%
01	6546	97,512.81	8,181.32	8.39%
01	7422	3,000.00	251.70	8.39%
01	8150	1,616,951.80	135,234.58	8.36%
01	9010	747,873.15	17,955.45	2.40%
12	5058	20,343.00	1,707.00	8.39%
12	5059	4,671.93	391.97	8.39%
12	6105	280,765.50	23,556.22	8.39%
12	6127	13,955.99	1,170.91	8.39%
13	5310	976,956.74	53,537.23	5.48%

Unaudited Actuals  
2021-22 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,124,969.06	1,124,969.06
2. State Lottery Revenue	8560	1,133,051.72		524,812.40	1,657,864.12
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)		1,133,051.72	0.00	1,649,781.46	2,782,833.18
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	539,207.35			539,207.35
2. Classified Salaries	2000-2999	309,951.23			309,951.23
3. Employee Benefits	3000-3999	353,207.62			353,207.62
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	(69,314.48)			(69,314.48)
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		1,133,051.72	0.00	0.00	1,133,051.72
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	1,649,781.46	1,649,781.46
<b>D. COMMENTS:</b>					

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  
2021-22  
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>	606,600.35	90,791.84	29,007.99	522,285.93	5,699,717.06	0.00	476,181.61
<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	229.80	229.80	229.80	229.80	230.00	0.00	113.00
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)	38.50	38.50	38.50	38.50	38.50		36.00
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>	268.30	268.30	268.30	268.30	268.50	0.00	149.00

Unaudited Actuals  
2021-22  
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	399,064.99	0.00	399,064.99	39,582.78		438,647.77
1110	Regular Education, K-12	44,284,026.65	6,313,074.75	50,597,101.40	5,018,665.85		55,615,767.25
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	68,453.83	0.00	68,453.83	6,789.85		75,243.68
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	11,407,084.75	1,111,510.03	12,518,594.78	1,241,704.41		13,760,299.19
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	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					14,098.81	14,098.81
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					1,549,854.90	1,549,854.90
<b>Other Funds</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	226,779.06		226,779.06
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(80,363.33)		(80,363.33)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	56,158,630.22	7,424,584.78	63,583,215.00	6,453,158.62	1,563,953.71	71,600,327.33

Unaudited Actuals  
2021-22  
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	333,546.39	65,411.87	0.00	0.00	106.73	0.00	0.00			0.00	0.00	399,064.99
1110	Regular Education, K-12	38,560,204.40	773,338.47	561,310.90	3,600,637.18	718,157.53	13,065.46	49,719.70			7,593.01	0.00	44,284,026.65
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	68,453.83	0.00	0.00	0.00	0.00			0.00	0.00	68,453.83
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	8,625,139.57	695,002.39	0.00	0.00	1,473,537.30	613,405.49	0.00			0.00	0.00	11,407,084.75
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		47,518,890.36	1,533,752.73	629,764.73	3,600,637.18	2,191,801.56	626,470.95	49,719.70	0.00	0.00	7,593.01	0.00	56,158,630.22

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2021-22  
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	1,069,504.54	4,882,439.19	361,131.02	6,313,074.75
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)	179,181.57	817,277.87	115,050.59	1,111,510.03
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>		1,248,686.11	5,699,717.06	476,181.61	7,424,584.78

Unaudited Actuals  
2021-22  
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)	971,878.29
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,576,410.02
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	985,233.65
5	<b>Total Central Administration Costs in General Fund and Charter Schools Funds</b>	<b>6,533,521.96</b>
<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)	56,158,630.22
2	Total Allocated Costs (from Form PCR, Column 2, Total)	7,424,584.78
3	<b>Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	<b>63,583,215.00</b>
<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)	319,736.42
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,966,600.91
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	<b>Total Direct Charged Costs in Other Funds</b>	<b>2,286,337.33</b>
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		<b>65,869,552.33</b>
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		<b>9.92%</b>

Unaudited Actuals  
2021-22  
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, 6400-6910)	14,098.81				14,098.81
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			0.00		0.00
Other Outgo (Objects 1000-7999)				1,549,854.90	1,549,854.90
<b>Total Other Costs</b>	14,098.81	0.00	0.00	1,549,854.90	1,563,953.71



Unaudited Actuals  
Special Education Maintenance of Effort  
2021-22 Actual vs. Actual Comparison Year  
2021-22 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>									668	
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	1,261,829.97	0.00	0.00	0.00	351,085.60	3,477,468.31		5,090,383.88	
2000-2999	Classified Salaries	595,951.19	0.00	0.00	0.00	230,348.53	2,077,948.98		2,904,248.70	
3000-3999	Employee Benefits	691,093.69	0.00	0.00	0.00	205,245.84	1,818,259.17		2,714,598.70	
4000-4999	Books and Supplies	46,357.02	0.00	0.00	0.00	0.00	4,030.61		50,387.63	
5000-5999	Services and Other Operating Expenditures	186,713.31	0.00	0.00	0.00	40,317.25	420,435.28		647,465.84	
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	2,781,945.18	0.00	0.00	0.00	826,997.22	7,798,142.35	0.00	11,407,084.75	
7310	Transfers of Indirect Costs	65,397.40	0.00	0.00	0.00	0.00	0.00		65,397.40	
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	1,111,509.96							1,111,509.96	
	Total Indirect Costs and PCR Allocations	1,176,907.36	0.00	0.00	0.00	0.00	0.00	0.00	1,176,907.36	
	<b>TOTAL COSTS</b>	<b>3,958,852.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>826,997.22</b>	<b>7,798,142.35</b>	<b>0.00</b>	<b>12,583,992.11</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	23,668.98	0.00		23,668.98	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	61,509.48	1,355,152.44		1,416,661.92	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	26,243.82	414,111.91		440,355.73	
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	33,139.00		33,139.00	
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	111,422.28	1,802,403.35	0.00	1,913,825.63	
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	
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>111,422.28</b>	<b>1,802,403.35</b>	<b>0.00</b>	<b>1,913,825.63</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>434,406.63</b>
										<b>1,479,419.00</b>

Unaudited Actuals  
Special Education Maintenance of Effort  
2021-22 Actual vs. Actual Comparison Year  
2021-22 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	1,261,829.97	0.00	0.00	0.00	327,416.62	3,477,468.31		5,066,714.90
2000-2999	Classified Salaries	595,951.19	0.00	0.00	0.00	168,839.05	722,796.54		1,487,586.78
3000-3999	Employee Benefits	691,093.69	0.00	0.00	0.00	179,002.02	1,404,147.26		2,274,242.97
4000-4999	Books and Supplies	46,357.02	0.00	0.00	0.00	0.00	4,030.61		50,387.63
5000-5999	Services and Other Operating Expenditures	186,713.31	0.00	0.00	0.00	40,317.25	387,296.28		614,326.84
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	2,781,945.18	0.00	0.00	0.00	715,574.94	5,995,739.00	0.00	9,493,259.12
7310	Transfers of Indirect Costs	65,397.40	0.00	0.00	0.00	0.00	0.00		65,397.40
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	1,111,509.96							1,111,509.96
	Total Indirect Costs and PCR Allocations	1,176,907.36	0.00	0.00	0.00	0.00	0.00	0.00	1,176,907.36
	TOTAL BEFORE OBJECT 8980	3,958,852.54	0.00	0.00	0.00	715,574.94	5,995,739.00	0.00	10,670,166.48
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								434,406.63
	TOTAL COSTS								11,104,573.11
<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	340,689.73	0.00	0.00	0.00	0.00	0.00		340,689.73
3000-3999	Employee Benefits	159,454.90	0.00	0.00	0.00	0.00	0.00		159,454.90
4000-4999	Books and Supplies	46,357.02	0.00	0.00	0.00	0.00	0.00		46,357.02
5000-5999	Services and Other Operating Expenditures	66,903.84	0.00	0.00	0.00	0.00	0.00		66,903.84
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	613,405.49	0.00	0.00	0.00	0.00	0.00	0.00	613,405.49
7310	Transfers of Indirect Costs	51,464.72	0.00	0.00	0.00	0.00	0.00		51,464.72
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	51,464.72	0.00	0.00	0.00	0.00	0.00	0.00	51,464.72
	TOTAL BEFORE OBJECT 8980	664,870.21	0.00	0.00	0.00	0.00	0.00	0.00	664,870.21
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								434,406.63
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)								4,671,291.03
	TOTAL COSTS								5,770,567.87

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

<b>2020-21 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
1. Enter Total Costs amounts from the 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		
2. Enter audit adjustments of 2020-21 special education expenditures from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____		
_____		
_____		
3. Enter restatements of 2021-22 special education beginning fund balances from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
_____		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____		
_____		
_____		
5. 2020-21 Expenditures, Adjusted for 2021-22 MOE Calculation (Sum lines 1 through 4)	0.00	0.00
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	_____	
2. Enter any adjustments not included in Line C1 (explain below)	_____	
_____		
_____		
_____		
3. 2020-21 Unduplicated Pupil Count, Adjusted for 2021-22 MOE Calculation (Line C1 plus Line C2)		0.00

**SELPA:** West Orange County Consortium (BK)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2021-22 Expenditures by LEA (LE-CY) and the 2020-21 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 2021-22 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2021-22 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>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total exempt reductions</b>	<u>0.00</u>	<u>0.00</u>

**SELPA:** West Orange County Consortium (BK)

**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 - Resources 3305 and 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resources 3308 and 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3305, 3308, 3310 and 3315)	<u>0.00</u> (b)	

**If (b) is greater than (a).**

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

Available for MOE reduction.  
(line (a) minus line (c), zero if negative) \_\_\_\_\_ 0.00 (d)

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

**If (b) is less than (a).**

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

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

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:


**SELPA:** West Orange County Consortium (BK)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Actual Expenditures (LE-CY Worksheet) FY 2021-22</b>	<b>Actual Expenditures Comparison Year 2019-20</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	12,583,992.11		
b. Less: Expenditures paid from federal sources	1,479,419.00		
c. Expenditures paid from state and local sources	11,104,573.11	11,746,911.76	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		11,746,911.76	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	11,104,573.11	11,746,911.76	(642,338.65)

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.

	<b>Actual FY 2021-22</b>	<b>Comparison Year 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	12,583,992.11		
b. Less: Expenditures paid from federal sources	1,479,419.00		
c. Expenditures paid from state and local sources	11,104,573.11	10,979,289.42	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		10,979,289.42	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	11,104,573.11	10,979,289.42	
d. Special education unduplicated pupil count	668	703	
e. Per capita state and local expenditures (A2c/A2d)	16,623.61	15,617.77	1,005.84

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:** West Orange County Consortium (BK)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Actual FY 2021-22</b>	<b>Comparison Year 2019-20</b>	<b>Difference</b>
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	5,770,567.87	6,720,968.19	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>6,720,968.19</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>5,770,567.87</u>	<u>6,720,968.19</u>	<u>(950,400.32)</u>

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

	<b>Actual FY 2021-22</b>	<b>Comparison Year 2019-20</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 local expenditures only.			
a. Expenditures paid from local sources	5,770,567.87	6,720,968.19	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>6,720,968.19</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>5,770,567.87</u>	<u>6,720,968.19</u>	
b. Special education unduplicated pupil count	668	703	
c. Per capita local expenditures (B2a/B2b)	<u>8,638.57</u>	<u>9,560.41</u>	<u>(921.84)</u>

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

Jenny Delgado  
Contact Name

714-964-8888  
Telephone Number

Assistant Superintendent, Administrative Services  
Title

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Email Address

**SELPA:** West Orange County Consortium (BK)

Object Code	Description	Huntington Beach High (BK00)	Fountain Valley Elementary (BK01)	Huntington Beach City Elementary (BK02)	Ocean View Elementary (BK03)	Westminster Elementary (BK05)	Adjustments*
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources						
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**SELPA:** West Orange County Consortium (BK)

Object Code	Description	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 (except Object 6600 & Object 6910)	0.00
7130	State Special Schools	0.00
7430-7439	Debt Service	0.00
	Total Direct Costs	0.00
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
PCRA	Program Cost Report Allocations	0.00
	Total Indirect Costs and PCR Allocations	0.00
	TOTAL COSTS	0.00
<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 (except Object 6600 & Object 6910)	0.00
7130	State Special Schools	0.00
7430-7439	Debt Service	0.00
	Total Direct Costs	0.00
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
PCRA	Program Cost Report Allocations	0.00
	Total Indirect Costs and PCR Allocations	0.00
	TOTAL BEFORE OBJECT 8980	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources	0.00
	TOTAL COSTS	0.00

**SELPA:** West Orange County Consortium (BK)

Object Code	Description	Huntington Beach High (BK00)	Fountain Valley Elementary (BK01)	Huntington Beach City Elementary (BK02)	Ocean View Elementary (BK03)	Westminster Elementary (BK05)	Adjustments*
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

**SELPA:** West Orange County Consortium (BK)

Object Code	Description	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 (except Object 6600 & Object 6910)	0.00
7130	State Special Schools	0.00
7430-7439	Debt Service	0.00
	Total Direct Costs	0.00
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
	Total Indirect Costs	0.00
	TOTAL BEFORE OBJECT 8980	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
<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  
2022-23 Budget vs. Actual Comparison Year  
2022-23 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>									668
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	1,307,499.00	0.00	0.00	0.00	345,546.00	3,515,849.00		5,168,894.00
2000-2999	Classified Salaries	587,143.00	0.00	0.00	0.00	215,689.00	1,995,400.00		2,798,232.00
3000-3999	Employee Benefits	756,747.00	0.00	0.00	0.00	213,138.00	1,966,450.00		2,936,335.00
4000-4999	Books and Supplies	97,000.00	0.00	0.00	0.00	0.00	4,100.00		101,100.00
5000-5999	Services and Other Operating Expenditures	103,344.00	0.00	0.00	0.00	72,535.00	711,283.00		887,162.00
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	2,851,733.00	0.00	0.00	0.00	846,908.00	8,193,082.00	0.00	11,891,723.00
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 COSTS	2,851,733.00	0.00	0.00	0.00	846,908.00	8,193,082.00	0.00	11,891,723.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	1,307,499.00	0.00	0.00	0.00	321,037.00	3,515,849.00		5,144,385.00
2000-2999	Classified Salaries	587,143.00	0.00	0.00	0.00	154,856.00	691,594.00		1,433,593.00
3000-3999	Employee Benefits	756,747.00	0.00	0.00	0.00	185,033.00	1,534,133.00		2,475,913.00
4000-4999	Books and Supplies	97,000.00	0.00	0.00	0.00	0.00	4,100.00		101,100.00
5000-5999	Services and Other Operating Expenditures	103,344.00	0.00	0.00	0.00	52,000.00	443,600.00		598,944.00
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	2,851,733.00	0.00	0.00	0.00	712,926.00	6,189,276.00	0.00	9,753,935.00
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	2,851,733.00	0.00	0.00	0.00	712,926.00	6,189,276.00	0.00	9,753,935.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								774,463.00
	TOTAL COSTS								10,528,398.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
<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	332,764.00	0.00	0.00	0.00	0.00	0.00		332,764.00	
3000-3999	Employee Benefits	170,087.00	0.00	0.00	0.00	0.00	0.00		170,087.00	
4000-4999	Books and Supplies	97,000.00	0.00	0.00	0.00	0.00	0.00		97,000.00	
5000-5999	Services and Other Operating Expenditures	77,000.00	0.00	0.00	0.00	0.00	0.00		77,000.00	
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	676,851.00	0.00	0.00	0.00	0.00	0.00	0.00	676,851.00	
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	676,851.00	0.00	0.00	0.00	0.00	0.00	0.00	676,851.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									774,463.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									4,128,940.00
	TOTAL COSTS									5,580,254.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									668
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	1,261,829.97	0.00	0.00	0.00	351,085.60	3,477,468.31		5,090,383.88
2000-2999	Classified Salaries	595,951.19	0.00	0.00	0.00	230,348.53	2,077,948.98		2,904,248.70
3000-3999	Employee Benefits	691,093.69	0.00	0.00	0.00	205,245.84	1,818,259.17		2,714,598.70
4000-4999	Books and Supplies	46,357.02	0.00	0.00	0.00	0.00	4,030.61		50,387.63
5000-5999	Services and Other Operating Expenditures	186,713.31	0.00	0.00	0.00	40,317.25	420,435.28		647,465.84
6000-6999	Capital Outlay (exclude 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	2,781,945.18	0.00	0.00	0.00	826,997.22	7,798,142.35	0.00	11,407,084.75
7310	Transfers of Indirect Costs	65,397.40	0.00	0.00	0.00	0.00	0.00		65,397.40
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,111,509.96							1,111,509.96
	Total Indirect Costs	65,397.40	0.00	0.00	0.00	0.00	0.00	0.00	65,397.40
	TOTAL COSTS	2,847,342.58	0.00	0.00	0.00	826,997.22	7,798,142.35	0.00	11,472,482.15
<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	23,668.98	0.00		23,668.98
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	61,509.48	1,355,152.44		1,416,661.92
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	26,243.82	414,111.91		440,355.73
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	33,139.00		33,139.00
6000-6999	Capital Outlay (exclude Object 6600 & 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	111,422.28	1,802,403.35	0.00	1,913,825.63
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	111,422.28	1,802,403.35	0.00	1,913,825.63
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								434,406.63
	TOTAL COSTS								1,479,419.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	1,261,829.97	0.00	0.00	0.00	327,416.62	3,477,468.31		5,066,714.90
2000-2999	Classified Salaries	595,951.19	0.00	0.00	0.00	168,839.05	722,796.54		1,487,586.78
3000-3999	Employee Benefits	691,093.69	0.00	0.00	0.00	179,002.02	1,404,147.26		2,274,242.97
4000-4999	Books and Supplies	46,357.02	0.00	0.00	0.00	0.00	4,030.61		50,387.63
5000-5999	Services and Other Operating Expenditures	186,713.31	0.00	0.00	0.00	40,317.25	387,296.28		614,326.84
6000-6999	Capital Outlay (exclude 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	2,781,945.18	0.00	0.00	0.00	715,574.94	5,995,739.00	0.00	9,493,259.12
7310	Transfers of Indirect Costs	65,397.40	0.00	0.00	0.00	0.00	0.00		65,397.40
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,111,509.96							1,111,509.96
	Total Indirect Costs	65,397.40	0.00	0.00	0.00	0.00	0.00	0.00	65,397.40
	TOTAL BEFORE OBJECT 8980	2,847,342.58	0.00	0.00	0.00	715,574.94	5,995,739.00	0.00	9,558,656.52
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								434,406.63
	TOTAL COSTS								9,993,063.15
<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	340,689.73	0.00	0.00	0.00	0.00	0.00		340,689.73
3000-3999	Employee Benefits	159,454.90	0.00	0.00	0.00	0.00	0.00		159,454.90
4000-4999	Books and Supplies	46,357.02	0.00	0.00	0.00	0.00	0.00		46,357.02
5000-5999	Services and Other Operating Expenditures	66,903.84	0.00	0.00	0.00	0.00	0.00		66,903.84
6000-6999	Capital Outlay (exclude Object 6600 & 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	613,405.49	0.00	0.00	0.00	0.00	0.00	0.00	613,405.49
7310	Transfers of Indirect Costs	51,464.72	0.00	0.00	0.00	0.00	0.00		51,464.72
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	51,464.72	0.00	0.00	0.00	0.00	0.00	0.00	51,464.72
	TOTAL BEFORE OBJECT 8980	664,870.21	0.00	0.00	0.00	0.00	0.00	0.00	664,870.21
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								434,406.63
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)								4,671,291.03
	TOTAL COSTS								5,770,567.87

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

**SELPA:** West Orange County Consortium (BK)

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 2022-23 Budget by LEA (LB-B) and the 2021-22 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2022-23 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

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



**SELPA:** West Orange County Consortium (BK)

**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 - Resources 3305 and 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)	

<b>If (b) is greater than (a).</b>		
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).	_____	_____

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

<p>Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
---

**SELPA:** West Orange County Consortium (BK)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts (LB-B Worksheet) FY 2022-23</b>	<b>Actual Expenditures Comparison Year 2019-20</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	11,891,723.00		
b. Less: Expenditures paid from federal sources	1,363,325.00		
c. Expenditures paid from state and local sources	10,528,398.00	11,746,911.76	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		11,746,911.76	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	10,528,398.00	11,746,911.76	(1,218,513.76)

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 2022-23</b>	<b>Comparison Year 2021-22</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	11,891,723.00		
b. Less: Expenditures paid from federal sources	1,363,325.00		
c. Expenditures paid from state and local sources	10,528,398.00	11,104,573.11	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		11,104,573.11	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	10,528,398.00	11,104,573.11	
d. Special education unduplicated pupil count	668	668	
e. Per capita state and local expenditures (A2c/A2d)	15,761.07	16,623.61	(862.54)

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:** West Orange County Consortium (BK)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2022-23	Comparison Year 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	5,580,254.00	6,720,968.19	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,720,968.19	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>5,580,254.00</u>	<u>6,720,968.19</u>	<u>(1,140,714.19)</u>

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

	Budget FY 2022-23	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	5,580,254.00	6,720,968.19	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,720,968.19	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>5,580,254.00</u>	<u>6,720,968.19</u>	
b. Special education unduplicated pupil count	<u>668</u>	<u>668</u>	
c. Per capita local expenditures (B2a/B2b)	<u>8,353.67</u>	<u>10,061.33</u>	<u>(1,707.66)</u>

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

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Contact Name

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Telephone Number

Assistant Superintendent, Administrative Services  
Title

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SELPA: West Orange County Consortium (BK)

Object Code	Description	Huntington Beach High (BK00)	Fountain Valley Elementary (BK01)	Huntington Beach City Elementary (BK02)	Ocean View Elementary (BK03)	Westminster Elementary (BK05)	Adjustments*
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: West Orange County Consortium (BK)

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

SELPA: West Orange County Consortium (BK)

Object Code	Description	Huntington Beach High (BK00)	Fountain Valley Elementary (BK01)	Huntington Beach City Elementary (BK02)	Ocean View Elementary (BK03)	Westminster Elementary (BK05)	Adjustments*
<b>BUDGET - Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

**SELPA:** West Orange County Consortium (BK)

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

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

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Unaudited Actuals  
2021-22 Unaudited Actuals  
Technical Review Checks

Huntington Beach City Elementary

Orange County

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

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

### IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special



Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. PASSED

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to

zero by fund. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	NEG. EFB
12	0000	-1,991.00
Explanation: FAIR MARKET VALUE CALCULATION		
Total of negative resource balances for Fund 12		-1,991.00



PASSED

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

## SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.