



CUPERTINO UNION
SCHOOL DISTRICT

2021-2022

Unaudited Actuals
Financial & SACS Report



CUPERTINO UNION SCHOOL DISTRICT

2021-2022 UNAUDITED ACTUALS

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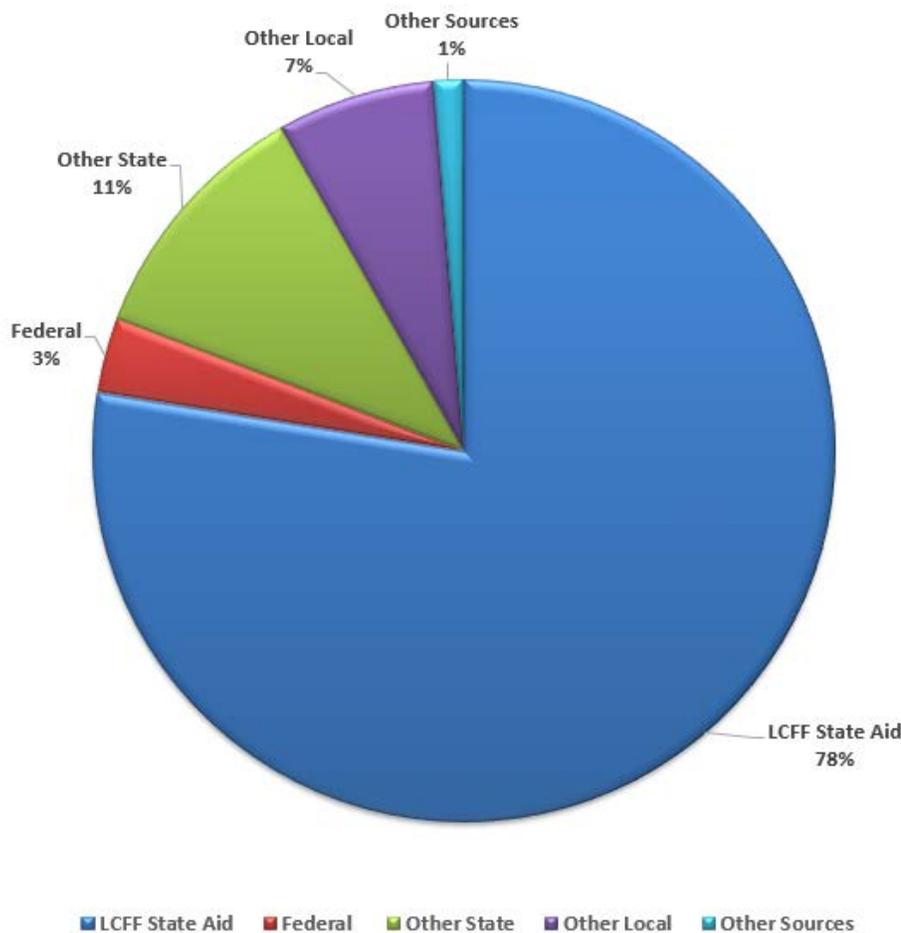
Cupertino Union School District
2021-2022 Unaudited Actuals Report

The District's Unaudited Actuals Report represents the actual revenues, expenses, ending balances, and reserves for all District funds for the fiscal year being reported. This report, like all other District budget updates, will be reviewed by the Santa Clara County Office of Education, subsequently submitted to the California Department of Education, and will be examined by the District's independent auditors over the next few months. The independent audit will be completed for submission to the State Controller's Office in December 2022 and presented to the Board of Education in January 2023.

The following pages provide highlights of the District's finances for year-ended June 30, 2022.

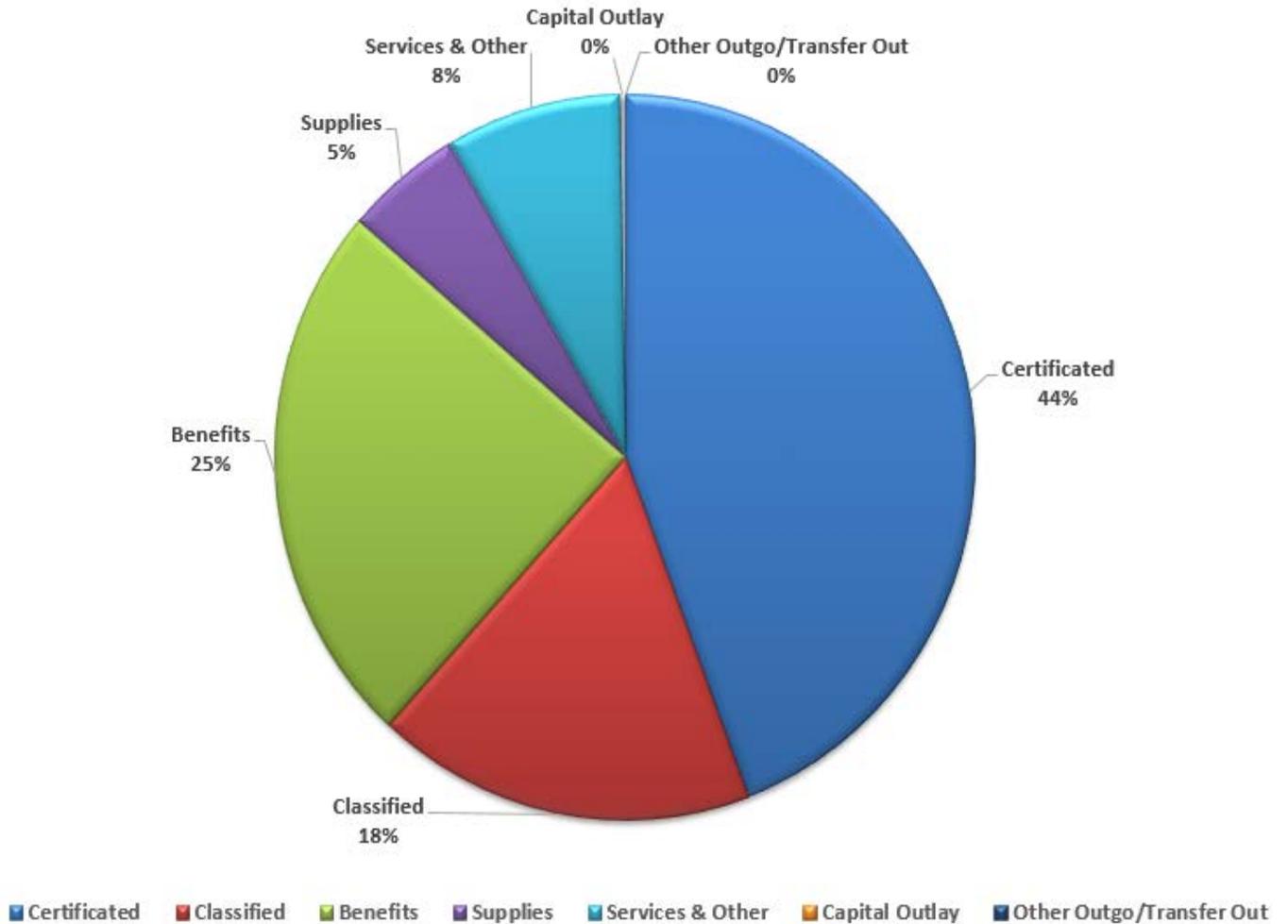
Revenues

From the estimated actuals to the close of the year, total Combined General Fund revenues are lower by \$3.7 million. This is mostly due to the various State and Federal grants which was anticipated to be received instead will carryover, including Elementary & Secondary School Emergency Relief (ESSER III) and Expanded Learning Opportunity. In addition, GASB 31 requires recognition of annual Fair Market Value of County Treasury loss which was recorded in year ended June 30, 2022.



Expenditures

From the estimated actuals to the close of the year the total Combined General Fund expenditures are lower by \$13.1 million, mostly due to unspent purchase order encumbrances, unused salaries and associated benefits that are released at year-end.



Contributions

The Unrestricted General Fund provides support to other District programs by way of contribution, as reflected in the following table:

Special Education	\$22,022,288.43
General Fund contributions to RRMA	\$ 5,604,628.00
Fund 21 contributions to RRMA	\$ 2,453,509.00
Gen Fund Cost on Special Education Transportation	\$ 3,216,010.80

Ending Balances and Reserves

The combined General Fund ending balance is \$45.87 million. Of this amount, \$13.03 million is Restricted and \$32.8 million is Unrestricted.

Compared to the previous reporting period, Restricted is higher by \$5.9 million (from \$7.07 million Estimated Actuals to \$13.03 million Unaudited Actuals), and Unrestricted is higher by \$3.4 million (from \$29.4 million Estimated Actuals to \$32.8 million Unaudited Actuals). As is not uncommon in fiscal management of schools given imposed budgetary structures and procedures, these variances are derived from unused services, purchase order encumbrances, and salary savings that were released at year-end as part of the close-out process.

Next Steps

The cut-off for 2022/23 First Interim budget update is October 31. Staff has already begun the process of reviewing and refining revenue and expenditure projections for the current budget year. The September payroll and the enrollment census taken in October are some of the key data points that will drive the projection updates for the First Interim budget update. A full report will be presented to the Board in December 2022. Areas that are typically reviewed and adjusted include the following:

1. Changes in revenue factors and any significant fiscal updates from the State.
2. Changes in expenditure plans due programmatic changes or Board actions or other conditions, including budget reductions necessary to maintain statutory reserves.
3. Enrollment updates.
4. Other related revenue and expenditure updates.

SUMMARY:

As the District closes the year with the required reserves, staff recommends the approval of the District's Unaudited Actuals Report for 2021/22, as presented.

**CUPERTINO UNION SCHOOL DISTRICT
BUDGET AT A GLANCE
2021-2022 Estimated Actuals vs 2021-2022 Unaudited Actuals**

	2021-2022 ESTIMATED ACTUALS ***			2021-2022 UNAUDITED ACTUALS		
	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS
Estimated Beginning Fund Balance - July 1	34,250,477	9,113,430	43,363,907	34,250,477	9,113,426	43,363,903
Total Revenue	160,383,392	43,050,845	203,434,237	159,339,764	40,196,381	199,536,145
Total Contributions & Encroachments	(27,773,751)	27,773,751	-	(27,904,030)	27,904,030	-
Total Transfers In /Other Sources	-	2,453,509	2,453,509	192,476	2,453,509	2,645,985
Grand Total Revenue	132,609,641	73,278,105	205,887,746	131,628,210	70,553,920	202,182,130
Total Expenditures	137,472,643	75,311,720	212,784,363	133,042,359	66,633,960	199,676,319
Total Transfers Out/Other Uses	-	-	-	-	-	-
Total Expenditures	137,472,643	75,311,720	212,784,363	133,042,359	66,633,960	199,676,319
Revenue Less Expenditures	(4,863,002)	(2,033,615)	(6,896,617)	(1,414,149)	3,919,961	2,505,811
			-			-
Total Estimated Ending Balance - June 30	29,387,475	7,079,815	36,467,290	32,836,327	13,033,386	45,869,714
COMPONENTS OF ENDING BALANCE						
Revolving Cash	\$75,000			\$75,000		
Stores (Warehouse, PPE)	\$378,532			\$369,232		
Prepaid Expenditures (Re-opening)	\$272,169	100,671		\$271,066	108,404	
Total Working Capital	\$725,701	\$100,671	\$826,372	\$715,298	\$108,404	\$823,702
Restricted:						
Categorical Programs Balance		6,979,144	\$6,979,144		12,924,982	\$12,924,982
Assigned:						
Programs Carryovers	14,485,699		14,485,699	5,751,122		5,751,122
LCFF Carryover	1,409,013		1,409,013	6,402,276		6,402,276
			-	-		-
Unassigned/Unappropriated:						
Additional Reserve for Future Downturn	6,383,531		6,383,531	13,977,342		13,977,342
Reserve for Economic Uncertainties	6,383,531		6,383,531	5,990,290		5,990,290
Unassigned/Unappropriated Amount			0			0
* Unrestricted Funds: General Fund and Lottery						
** Restricted Funds: Special Education, Federal and Categorical Programs						
Total Estimated Ending Balance - June 30			\$36,467,290			\$45,869,715

**CUPERTINO UNION SCHOOL DISTRICT
SUMMARY OF FUNDS**

BUDGET ADOPTION 2021-2022	Object	Fund 01	Fund 09	Sub-Total	Fund 07	Fund 08	Sub-Total	Total	
	Codes	General	Lottery	General Fund	Sp. Ed.	Categorical	General Fund	Unrestricted/	
		Unrestricted	Unrestricted	Unrestricted	Restricted	Restricted	Restricted	Restricted	Restricted
REVENUE SOURCES:									
Federal	8100-8299	-	-	-	2,877,163	3,741,699	6,618,862	6,618,862	3.27%
LCFF - State Aid	8011	39,874,597	-	39,874,597	-	-	-	39,874,597	19.72%
LCFF - Supplemental	8011	5,963,869	-	5,963,869	-	-	-	5,963,869	2.95%
LCFF - EPA Entitlement	8012	3,265,334	-	3,265,334	-	-	-	3,265,334	1.62%
LCFF Property Taxes (Other State Restricted)	8021-8096	98,360,212	-	98,360,212	9,273,311	-	9,273,311	107,633,523	53.24%
Other State (1160-1163)	8300-8599	-	-	-	-	-	-	-	0.00%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560	-	2,778,498	2,778,498	-	1,274,563	1,274,563	4,053,061	2.00%
Mandated Block Grant	8550	535,143	-	535,143	-	-	-	535,143	0.26%
ONE TIME FUNDS:									
Expanded Learning Opportunity Program (Ongoing)	8590	-	-	-	-	1,497,784	1,497,784	1,497,784	0.74%
Universal PreK Grant	8590	-	-	-	-	962	962	962	0.00%
In-Person Instruction Grant	8590	-	-	-	-	682,612	682,612	682,612	0.34%
Educator Effectiveness Grant	8590	-	-	-	-	3,431,200	3,431,200	3,431,200	1.70%
Kitchen Infrastructure & Staff Training Grant	8520	-	-	-	-	71,651	71,651	71,651	0.04%
All Other State	8590	-	-	-	2,207,372	3,153	2,210,525	2,210,525	1.09%
All Other State (STRS on Behalf)	8590	-	-	-	-	9,861,452	9,861,452	9,861,452	4.88%
State COVID Relief Funds (CRF)	8590	-	-	-	-	-	-	-	0.00%
Local Revenue	8600-8799	-	-	-	382,903	-	382,903	382,903	0.19%
MAA/LEA-Medi Cal	8699	-	-	-	-	-	-	-	0.00%
Parcel Tax	8621	8,351,615	-	8,351,615	-	-	-	8,351,615	4.13%
Developer Fees	8681	-	-	-	-	-	-	-	0.00%
Interest	8661	330,276	6,912	337,188	-	-	-	337,188	0.17%
Facility Use (Civic Permit & Community Partnerships)	8689	814,226	-	814,226	-	-	-	814,226	0.40%
Transportation Fees	8675	-	-	-	-	-	-	-	0.00%
Rental Income	8972	-	-	-	-	-	-	-	0.00%
All Other Local	86xx	(910,276)	(30,643)	(940,919)	(8,715)	4,899,269	4,890,554	3,949,635	1.95%
Other Sources	891x	192,476	-	192,476	-	-	-	192,476	0.10%
TOTAL REVENUE		156,777,472	2,754,767	159,532,239	14,732,034	25,464,345	40,196,379	199,728,618	98.79%
Other Financing sources/Uses:									
Interfund Transfer In/Out	87xx	-	-	-	-	2,453,509	2,453,509	2,453,509	1.21%
Other Financing Sources	87xx	-	-	-	-	-	-	-	0.00%
Contribution (8980)-Others	8980	(277,114)	-	(277,114)	-	277,114	277,114	-	0.00%
Contribution (8980)--Special Education	8980	(22,022,288)	-	(22,022,288)	22,022,288	-	22,022,288	-	0.00%
Contribution (8980)--RRMA	8980	(5,604,628)	-	(5,604,628)	-	5,604,628	5,604,628	-	0.00%
TOTAL TRANSFERS/CONTRIBUTIONS		(27,904,030)	-	(27,904,030)	22,022,288	8,335,251	30,357,539	2,453,509	1.21%
TOTAL REVENUE incl TRANSFERS		128,873,442	2,754,767	131,628,209	36,754,322	33,799,596	70,553,918	202,182,127	100.00%
EXPENDITURES:									
Certificated Salaries	1000-1999	72,964,540	1,740,666	74,705,206	11,122,856	2,588,944	13,711,800	88,417,006	44.28%
Classified Salaries	2000-2999	15,588,641	1,156,979	16,745,620	11,203,868	7,046,644	18,250,512	34,996,132	17.53%
Employee Benefits	3000-3999	27,586,250	795,452	28,381,702	7,659,821	2,945,439	10,605,260	38,986,962	19.53%
(STRS on Behalf, Resource 7690 only)	3101-3102	-	-	-	-	9,861,452	9,861,452	9,861,452	4.94%
Books and Supplies	4000-4999	5,358,200	4,165	5,362,365	95,415	5,223,596	5,319,011	10,681,376	5.35%
Services & Other	5000-5999	7,933,820	1,524	7,935,344	5,108,227	3,091,669	8,199,896	16,135,240	8.08%
Capital Outlay	6000-6999	250,387	-	250,387	-	290,611	290,611	540,998	0.27%
Direct Cost/Indirect Cost Transfer	7000-7999	(338,481)	-	(338,481)	142,996	252,627	395,623	57,142	0.03%
TOTAL EXPENDITURES		129,343,357	3,698,786	133,042,143	35,333,183	31,300,982	66,634,165	199,676,308	100.00%
Net Incr/(Decr) in Fd Bal									
		(469,915)	(944,019)	(1,413,934)	1,421,139	2,498,614	3,919,753	2,505,819	
Beginning Balance - 7/1/2021		33,306,462	944,015	34,250,477	810,943	8,302,486	9,113,429	43,363,906	
Ending Fund Balance - 6/30/2021		32,836,547	(4)	32,836,543	2,232,082	10,801,100	13,033,182	45,869,725	g

**CUPERTINO UNION SCHOOL DISTRICT
SUMMARY OF FUNDS**

BUDGET ADOPTION 2021-2022	Fund 13	Fund 21	Fund 24	Fund 25	Fund 35	Fund 62	Fund 63	Fund 67	TOTAL	GRAND TOTAL	
	Cafeteria	Building	GO Bond-2012	Developer Fee	State Fac Fund	Self-Funded Insurance	Enterprise Fund	Workers' Compensation	OTHER FUNDS	ALL FUNDS	
REVENUE SOURCES:											
Federal	7,017,803								7,017,803	13,636,665	5.66%
LCFF - State Aid									-	39,874,597	16.56%
LCFF - Supplemental									-	5,963,869	2.48%
LCFF - EPA Entitlement									-	3,265,334	1.36%
LCFF Property Taxes (Other State Restricted)									-	107,633,523	44.70%
Other State (1160-1163)	447,701								447,701	447,701	0.19%
Lottery & Lottery - Prop 20 & Non-Prop 20									-	4,053,061	1.68%
Mandated Block Grant									-	535,143	0.22%
ONE TIME FUNDS:											
<i>Expanded Learning Opportunity Program (Ongoing)</i>									-	1,497,784	0.62%
<i>Universal PreK Grant</i>									-	962	0.00%
<i>In-Person Instruction Grant</i>									-	682,612	0.28%
<i>Educator Effectiveness Grant</i>									-	3,431,200	1.42%
<i>Kitchen Infrastructure & Staff Training Grant</i>									-	71,651	0.03%
All Other State	-	18,811			4,746,104			8,078	4,772,993	6,983,518	2.90%
All Other State (STRS on Behalf)	-	-							-	9,861,452	4.10%
State COVID Relief Funds (CRF)	-	-							-	-	0.00%
Local Revenue	-	3,413,801							3,413,801	3,796,704	1.58%
MAA/LEA-Medi Cal									-	-	0.00%
Parcel Tax									-	8,351,615	3.47%
Developer Fees				1,771,509					1,771,509	1,771,509	0.74%
Interest	10,189	94,317	82,367	17,643		33,886	-	21,625	260,027	597,215	0.25%
Facility Use (Civic Permit & Community Partnerships)									-	814,226	0.34%
Transportation Fees									-	-	0.00%
Rental Income									-	-	0.00%
All Other Local	(54,063)	(87,278)	(216,068)	(88,010)		18,401,628	1,241,256	1,733,341	20,930,806	24,880,441	10.33%
Other Sources									-	192,476	0.08%
TOTAL REVENUE	7,421,630	3,439,651	(133,701)	1,701,142	4,746,104	18,435,514	1,241,256	1,763,044	38,614,640	238,343,258	98.98%
Other Financing sources/Uses:											
Interfund Transfer In/Out									-	2,453,509	1.02%
Other Financing Sources									-	-	0.00%
Contribution (8980)-Others									-	-	0.00%
Contribution (8980)--Special Education									-	-	0.00%
Contribution (8980)--RRMA									-	-	0.00%
TOTAL TRANSFERS/CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	2,453,509	1.02%
TOTAL REVENUE incl TRANSFERS	7,421,630	3,439,651	(133,701)	1,701,142	4,746,104	18,435,514	1,241,256	1,763,044	38,614,640	240,796,767	100.00%
EXPENDITURES:											
Certificated Salaries	-	-	-	-		71,864	37,690	-	109,554	88,526,560	36.54%
Classified Salaries	1,816,632	69,468	262,541	-		86,747	654,615	-	2,890,003	37,886,135	15.64%
Employee Benefits	663,170	46,530	69,336	-		60,226	329,865	8,078	1,177,205	40,164,167	16.58%
<i>(STRS on Behalf, Resource 7690 only)</i>	-	-	-	-		-	-	-	-	9,861,452	4.07%
Books and Supplies	2,472,395	22,278	4,775	408		-	24,042	867	2,524,765	13,206,141	5.45%
Services & Other	65,107	80,397	722,258	363,862		19,334,206	2,570	1,788,688	22,357,088	38,492,328	15.89%
Capital Outlay	150,323	85,811	5,768,495	-	4,746,104	-	-	-	10,750,733	11,291,731	4.66%
Direct Cost/Indirect Cost Transfer	148,336	2,453,509	-	-		-	192,474	-	2,794,319	2,851,461	1.18%
TOTAL EXPENDITURES	5,315,962	2,757,993	6,827,405	364,270	4,746,104	19,553,043	1,241,256	1,797,633	42,603,666	242,279,974	100.00%
Net Incr/(Decr) in Fd Bal	2,105,668	681,658	(6,961,106)	1,336,872	-	(1,117,529)	(0)	(34,589)	(3,989,026)	(1,483,207)	
Beginning Balance - 7/1/2021	1,231,978	2,524,268	12,901,344	2,011,595	-	5,383,367	-	1,276,060	25,328,612	68,692,518	
Ending Fund Balance - 6/30/2021	3,337,646	3,205,926	5,940,238	3,348,467	-	4,265,838	(0)	1,241,471	21,339,586	67,209,311	0

Accounts	UNAUDITED ACTUALS As of June 30, 2022	Unrestricted			Restricted	Fund 08	Total	Total General Fund
		Fund 01	Fund 09	Total	Fund 07			
		General Fund	Lottery (Non Prop 20)	Unrestricted	Special Education	Lottery (Prop 20) & Categoricals	Restricted	Unrestricted/ Restricted
ASSETS								
9110	Cash in County Treasury	34,618,557	1,201,449	35,820,006	4,059,058	10,122,368	14,181,426	50,001,432
9111	GASB31 Fair Market Value	(1,143,788)	(30,643)	(1,174,431)	(8,715)	(128,606)	(137,321)	(1,311,752)
9120	Cash in Banks	-	-	-	-	-	-	-
9130	Revolving Cash Account	75,000	-	75,000	-	-	-	75,000
9135	Cash with Fiscal Agent/Trustee	-	-	-	-	-	-	-
9201	Accounts Receivable-System Cre	212,860	-	212,860	-	14,648	14,648	227,509
9202	Accounts Receivable-School Sit	-	-	-	-	71,029	71,029	71,029
9203	Accounts Receivable-Interest	135,358	2,951	138,309	-	-	-	138,309
9205	Accounts Receivable-Payroll	1,473	-	1,473	-	-	-	1,473
9209	Accounts Receivable-Other	3,729,304	39,048	3,768,353	-	-	-	3,768,353
9211	Receivable Prior Year	-	-	-	-	-	-	-
9290	Due from Grantor Agencies	-	-	-	2,537,275	2,280,521	4,817,796	4,817,796
9310	Due From Other Funds	6,420,473	30,643	6,451,116	8,716	727,420	736,135	7,187,252
9320	Stores	369,232	-	369,232	-	-	-	369,232
9330	Prepaid Expenditures	271,066	-	271,066	-	108,404	108,404	379,470
9490	Deferred outflows of resources	-	-	-	-	-	-	-
	TOTAL ASSETS	44,689,535	1,243,449	45,932,983	6,596,333	13,195,784	19,792,117	65,725,101
LIABILITIES								
9501	Accounts Payable	3,415,307	49,379	3,464,686	782,504	1,011,545	1,794,050	5,258,736
9503	Accounts Payable - Sales Tax	844	(52)	792	224	1,556	1,779	2,571
9504	Accounts Payable - Salary and	-	-	-	-	-	-	-
9505	Accounts Payable - Retainage	-	-	-	-	-	-	-
9506	Accounts Payable - Security De	-	-	-	-	-	-	-
9507	Accounts Payable - IBNR	-	-	-	-	-	-	-
9511	Accounts Payable Prior Year	-	-	-	-	-	-	-
9519	Accounts Payable-Unemploy Ins	196,900	-	196,900	-	-	-	196,900
9520	Accounts Payable - STRS	15,768	-	15,768	-	-	-	15,768
9521	Accounts Payable - PERS	1,242,990	-	1,242,990	-	-	-	1,242,990
9523	Accounts Payable - FICA	175,930	-	175,930	-	-	-	175,930
9524	Accounts Payable - Medicare	43,359	-	43,359	-	-	-	43,359
9525	Accounts Payable - Federal W/H	195,440	-	195,440	-	-	-	195,440
9526	Accounts Payable - State W/H	82,351	-	82,351	-	-	-	82,351
9527	Accounts Payable - State Disab	10,802	-	10,802	-	-	-	10,802
9528	Accounts Payable - Garnish & L	-	-	-	-	-	-	-
9529	Accounts Payable - Deferred Pa	-	-	-	-	-	-	-
9530	Accounts Payable - Tax Shelter	5,833	-	5,833	-	-	-	5,833
9531	Accounts Payable - Dependent C	-	-	-	-	-	-	-
9532	Accounts Payable - Med Reimbur	-	-	-	-	-	-	-
9533	Accounts Payable - Life Insura	(81)	-	(81)	-	-	-	(81)
9534	Accounts Payable - Income Prot	-	-	-	-	-	-	-
9535	Accounts Payable - Dues	-	-	-	-	-	-	-
9537	Accounts Payable - Charity	-	-	-	-	-	-	-
9538	Voluntary Payroll Deductions	-	-	-	-	-	-	-
9539	Accounts Payable - Stale-Dated	1,202	-	1,202	-	576	576	1,778
9540	Accounts Payable - Commuter Pr	-	-	-	-	-	-	-
9541	A/P Stale Dated Payroll	302	-	302	-	-	-	302
9590	Due to Grantor Agencies	4,412,046	-	4,412,046	-	-	-	4,412,046
9610	Due to Other Funds	2,054,215	1,194,121	3,248,337	3,581,516	161,576	3,743,091	6,991,428
9650	Deferred Revenue	-	-	-	-	1,219,234	1,219,234	1,219,234
9663	Net Pension Liability	-	-	-	-	-	-	-
9690	Deferred inflows of resources	-	-	-	-	-	-	-
	TOTAL LIABILITIES	11,853,208	1,243,449	13,096,656	4,364,244	2,394,487	6,758,731	19,855,387
	TOTAL FUND BALANCE	32,836,327	-	32,836,327	2,232,089	10,801,297	13,033,386	45,869,714

UNAUDITED ACTUALS		Fund 13	Fund 21	Fund 24	Fund 25	Fund 35	Fund 62	Fund 63	Fund 67	All Funds
As of June 30, 2022										
		Student Nutrition	Building	GO Bond	Dev Fee	State Facility	Self--Fund Insurance	Enterprise	Self-Fund Worker's Comp	Grand Total
Accounts	ASSETS									
9110	Cash in County Treasury	2,207,465	3,421,969	8,470,431	3,450,651	-	4,787,970	748,747	3,354,329	76,442,993
9111	GASB31 Fair Market Value	(56,056)	(87,278)	(216,068)	(88,010)		(121,751)	(21,737)	(85,238)	(1,987,889)
9120	Cash in Banks	56,229							72,783	129,012
9130	Revolving Cash Account	1,959								76,959
9135	Cash with Fiscal Agent/Trustee						715,925			715,925
9201	Accounts Receivable-System Cre		42,873				2,616			272,998
9202	Accounts Receivable-School Sit									71,029
9203	Accounts Receivable-Interest	5,260	13,962	20,651	6,005		9,203		7,927	201,317
9205	Accounts Receivable-Payroll									1,473
9209	Accounts Receivable-Other								92,134	3,860,487
9211	Receivable Prior Year		-				-	-		-
9290	Due from Grantor Agencies	972,265								5,790,061
9310	Due From Other Funds	9,093		4,746,104		4,746,104	-	26,599	11,471	16,726,623
9320	Stores	249,511								618,744
9330	Prepaid Expenditures							-		379,470
9490	Deferred outflows of resources							16,945		16,945
	TOTAL ASSETS	3,445,727	3,391,526	13,021,118	3,368,646	4,746,104	5,393,963	770,554	3,453,406	103,316,145
	LIABILITIES									
9501	Accounts Payable	100,519	13,110	2,077,811	2,073		4,206	12,067	49,173	7,517,694
9503	Accounts Payable - Sales Tax	572	0	-	-				-	3,144
9504	Accounts Payable - Salary and									-
9505	Accounts Payable - Retainage			256,966						256,966
9506	Accounts Payable - Security De		163,408							163,408
9507	Accounts Payable - IBNR						121,508		2,161,843	2,283,351
9511	Accounts Payable Prior Year	-	-	-	-		-	-	-	-
9519	Accounts Payable-Unemploy Ins									196,900
9520	Accounts Payable - STRS									15,768
9521	Accounts Payable - PERS									1,242,990
9523	Accounts Payable - FICA									175,930
9524	Accounts Payable - Medicare									43,359
9525	Accounts Payable - Federal W/H									195,440
9526	Accounts Payable - State W/H									82,351
9527	Accounts Payable - State Disab									10,802
9528	Accounts Payable - Garnish & L									-
9529	Accounts Payable - Deferred Pa									-
9530	Accounts Payable - Tax Shelter									5,833
9531	Accounts Payable - Dependent C									-
9532	Accounts Payable - Med Reimbur									-
9533	Accounts Payable - Life Insura									(81)
9534	Accounts Payable - Income Prot									-
9535	Accounts Payable - Dues									-
9537	Accounts Payable - Charity									-
9538	Voluntary Payroll Deductions									-
9539	Accounts Payable - Stale-Dated						-	-		1,778
9540	Accounts Payable - Commuter Pr									-
9541	A/P Stale Dated Payroll									302
9590	Due to Grantor Agencies									4,412,046
9610	Due to Other Funds	6,989	1,840	4,746,104	18,105	4,746,104	920	214,213	920	16,726,623
9650	Deferred Revenue						1,001,488	176,000		2,396,722
9663	Net Pension Liability							101,000		101,000
9690	Deferred inflows of resources							267,275		267,275
	TOTAL LIABILITIES	108,081	178,359	7,080,881	20,178	4,746,104	1,128,122	770,554	2,211,936	36,099,601
										-
										-
	TOTAL FUND BALANCE	3,337,646	3,213,167	5,940,238	3,348,468	-	4,265,841	-	1,241,470	67,216,544

CUPERTINO EDUCATIONAL ENDOWMENT FOUNDATION (CEEF) GRANTS

	1985-2021 Cumulative Grants	2021-2022 Grant	Grand Total
SCHOOL SITE			
Instructional Materials/Staff Development	\$ 1,437,624	\$	\$ 1,437,624
Grants for Teacher Initiated Projects	292,000		292,000
School Libraries	192,927		192,927
Arts & Technology Funds	1,658,227		1,658,227
Visual & Performing Arts	493,505		493,505
K-3 Classroom Music Funds	1,197,402		1,197,402
Middle School Music	75,000		75,000
Great Schools Week	44,966		44,966
School Safety Grant	6,800		6,800
School Literacy Books	93,000		93,000
Total School Grants	5,491,451	0	5,491,451
DISTRICTWIDE			
Arts	253,000		253,000
CUSD 25	54,687	182,422	237,109
Disaster Preparedness Training	34,700		34,700
Diversity Staff Development/Literature	30,000		30,000
Guided Learning Center Pilot	180,000		180,000
Instructional Media Support	120,000		120,000
Classroom Books	175,000		175,000
Leadership Training	42,500		42,500
Language Arts Curriculum Development	85,000		85,000
4-5 Music Program	4,591,000		4,591,000
Parent Education	51,000		51,000
Physical Education Support	117,000		117,000
Summer Institutes	451,000		451,000
Science	352,200		352,200
Staff Development	57,000		57,000
RAFT memberships for teachers	9,000		9,000
Technology	496,500		496,500
District Math & Literacy Program	27,000		27,000
Classroom Support	18,000		18,000
Information Literacy Resource Teacher	214,000		214,000
Teacher Workshops in writing	32,000		32,000
Math Initiative	157,621		157,621
Innovator Award	37,000		37,000
Materials for Special Edu	1,000	6,000	7,000
Literacy	8,200		8,200
Mandarin Immersion Program	84,002		84,002
Miscellaneous	2,000	11,000	13,000
STEAM	300,000		300,000
Teachers Computer Monitor for Remote Teaching	46,000		46,000
Total District Grants	\$ 8,026,410	\$ 199,422	\$ 8,225,832
TOTAL ALL GRANTS	\$ 13,517,861	\$ 199,422	\$ 13,717,283

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)	63.33%
	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. Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$0.00
		\$129,945,394.85
		\$129,945,394.85
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	6.61%

1/15/2021

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 08, 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:

For County Office of Education:

For School District:

Susan Ady

Tu My Vuong

Name

Name

Director III, District Business Services

Director of Fiscal Services

Title

Title

(408) 453-6883

(408) 252-3000 ext.61412

Telephone

Telephone

SAdy@sccoe.org

vuong_tumy@cusdk8.org

E-mail Address

E-mail Address

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Unaudited Actuals	2022-23 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	GS	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Unaudited Actuals	2022-23 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	147,464,012.20	9,273,311.00	156,737,323.20	154,485,518.00	10,020,713.00	164,506,231.00	5.0%
2) Federal Revenue		8100-8299	0.00	6,618,861.97	6,618,861.97	0.00	6,781,923.00	6,781,923.00	2.5%
3) Other State Revenue		8300-8599	3,313,641.00	19,030,747.78	22,344,388.78	22,809,185.00	16,389,820.00	39,199,005.00	75.4%
4) Other Local Revenue		8600-8799	8,562,110.39	5,273,460.59	13,835,570.98	9,920,236.00	5,324,932.00	15,245,168.00	10.2%
5) TOTAL, REVENUES			159,339,763.59	40,196,381.34	199,536,144.93	187,214,939.00	38,517,388.00	225,732,327.00	13.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	74,705,275.32	13,711,794.15	88,417,069.47	75,779,351.00	14,686,713.00	90,466,064.00	2.3%
2) Classified Salaries		2000-2999	16,745,607.84	18,250,504.14	34,996,111.98	18,267,857.00	20,054,145.00	38,322,002.00	9.5%
3) Employee Benefits		3000-3999	28,381,685.03	20,466,707.35	48,848,392.38	31,571,398.00	22,895,565.00	54,466,963.00	11.5%
4) Books and Supplies		4000-4999	5,362,362.56	5,319,008.89	10,681,371.45	5,945,720.00	4,737,432.00	10,683,152.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,935,520.22	8,199,710.56	16,135,230.78	9,847,385.00	7,260,136.00	17,107,521.00	6.0%
6) Capital Outlay		6000-6999	250,388.25	290,611.07	540,999.32	225,552.00	29,936.00	255,488.00	-52.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	205,479.02	0.00	205,479.02	220,454.00	0.00	220,454.00	7.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(543,959.36)	395,623.75	(148,335.61)	(561,444.00)	430,354.00	(131,090.00)	-11.6%
9) TOTAL, EXPENDITURES			133,042,358.88	66,633,959.91	199,676,318.79	141,296,273.00	70,094,281.00	211,390,554.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			26,297,404.71	(26,437,578.57)	(140,173.86)	45,918,666.00	(31,576,893.00)	14,341,773.00	-10331.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	192,476.08	2,453,509.00	2,645,985.08	0.00	2,453,509.00	2,453,509.00	-7.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(27,904,030.11)	27,904,030.11	0.00	(30,992,171.00)	30,992,171.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,711,554.03)	30,357,539.11	2,645,985.08	(30,992,171.00)	33,445,680.00	2,453,509.00	-7.3%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,414,149.32)	3,919,960.54	2,505,811.22	14,926,495.00	1,868,787.00	16,795,282.00	570.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	34,250,476.72	9,113,425.93	43,363,902.65	32,836,327.40	13,033,386.47	45,869,713.87	5.8%
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)			34,250,476.72	9,113,425.93	43,363,902.65	32,836,327.40	13,033,386.47	45,869,713.87	5.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,250,476.72	9,113,425.93	43,363,902.65	32,836,327.40	13,033,386.47	45,869,713.87	5.8%
2) Ending Balance, June 30 (E + F1e)			32,836,327.40	13,033,386.47	45,869,713.87	47,762,822.40	14,902,173.47	62,664,995.87	36.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	369,232.34	0.00	369,232.34	378,532.00	0.00	378,532.00	2.5%
Prepaid Items		9713	271,065.69	108,404.28	379,469.97	272,169.00	0.00	272,169.00	-28.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,924,982.19	12,924,982.19	0.00	14,902,173.47	14,902,173.47	15.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	12,153,397.37	0.00	12,153,397.37	25,898,065.40	0.00	25,898,065.40	113.1%
LCFF Supplemental Carryover	0000	9780	6,402,275.59		6,402,275.59				
Other Program Carryovers	0000	9780	5,751,121.78		5,751,121.78				
LCFF Supplemental Carryover	0000	9780				5,693,454.00		5,693,454.00	
Other Program Carryovers	0000	9780				20,204,611.40		20,204,611.40	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	19,967,632.00	0.00	19,967,632.00	21,139,056.00	0.00	21,139,056.00	5.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	35,821,758.27	14,179,673.23	50,001,431.50				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,174,431.45)	(137,320.88)	(1,311,752.33)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	75,000.00	0.00	75,000.00				
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	4,120,994.77	85,677.12	4,206,671.89				
4) Due from Grantor Government		9290	0.00	4,817,795.88	4,817,795.88				
5) Due from Other Funds		9310	6,451,116.32	736,135.38	7,187,251.70				
6) Stores		9320	369,232.34	0.00	369,232.34				
7) Prepaid Expenditures		9330	271,065.69	108,404.28	379,469.97				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			45,934,735.94	19,790,365.01	65,725,100.95				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	5,438,025.99	1,794,652.91	7,232,678.90				
2) Due to Grantor Governments		9590	4,412,045.82	0.00	4,412,045.82				
3) Due to Other Funds		9610	3,248,336.73	3,743,091.42	6,991,428.15				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,219,234.21	1,219,234.21				
6) TOTAL, LIABILITIES			13,098,408.54	6,756,978.54	19,855,387.08				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									

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)	
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			32,836,327.40	13,033,386.47	45,869,713.87				

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)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	45,838,466.00	0.00	45,838,466.00	13,041,704.00	0.00	13,041,704.00	-71.5%
Education Protection Account State Aid - Current Year		8012	3,265,334.00	0.00	3,265,334.00	2,715,308.00	0.00	2,715,308.00	-16.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	386,240.08	0.00	386,240.08	390,949.00	0.00	390,949.00	1.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	120,829,602.85	0.00	120,829,602.85	125,071,432.00	0.00	125,071,432.00	3.5%
Unsecured Roll Taxes		8042	6,485,569.22	0.00	6,485,569.22	6,766,125.00	0.00	6,766,125.00	4.3%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,380,752.80	0.00	2,380,752.80	6,500,000.00	0.00	6,500,000.00	173.0%
Education Revenue Augmentation Fund (ERAF)		8045	(31,534,284.65)	0.00	(31,534,284.65)	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			147,651,680.30	0.00	147,651,680.30	154,485,518.00	0.00	154,485,518.00	4.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(187,668.10)	0.00	(187,668.10)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	9,273,311.00	9,273,311.00	0.00	10,020,713.00	10,020,713.00	8.1%

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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			147,464,012.20	9,273,311.00	156,737,323.20	154,485,518.00	10,020,713.00	164,506,231.00	5.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,808,270.22	2,808,270.22	0.00	3,028,948.00	3,028,948.00	7.9%
Special Education Discretionary Grants		8182	0.00	68,893.00	68,893.00	0.00	73,848.00	73,848.00	7.2%
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		283,909.76	283,909.76		298,601.00	298,601.00	5.2%
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		245,658.64	245,658.64		319,557.00	319,557.00	30.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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)	
Title III, Part A, English Learner Program	4203	8290		151,317.78	151,317.78		619,091.00	619,091.00	309.1%
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		30,416.07	30,416.07		23,756.00	23,756.00	-21.9%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	3,030,396.50	3,030,396.50	0.00	2,418,122.00	2,418,122.00	-20.2%
TOTAL, FEDERAL REVENUE			0.00	6,618,861.97	6,618,861.97	0.00	6,781,923.00	6,781,923.00	2.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	71,651.00	71,651.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	535,143.00	0.00	535,143.00	473,998.00	0.00	473,998.00	-11.4%
Lottery - Unrestricted and Instructional Materials		8560	2,778,498.00	1,274,562.56	4,053,060.56	2,272,727.00	906,302.00	3,179,029.00	-21.6%
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%

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)	
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	17,684,534.22	17,684,534.22	20,062,460.00	15,483,518.00	35,545,978.00	101.0%
TOTAL, OTHER STATE REVENUE			3,313,641.00	19,030,747.78	22,344,388.78	22,809,185.00	16,389,820.00	39,199,005.00	75.4%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	8,351,615.00	0.00	8,351,615.00	8,351,000.00	0.00	8,351,000.00	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	135,620.15	0.00	135,620.15	0.00	0.00	0.00	-100.0%
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	337,188.10	0.00	337,188.10	356,169.00	0.00	356,169.00	5.6%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	(1,174,431.45)	(137,320.88)	(1,311,752.33)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	814,226.03	0.00	814,226.03	1,090,000.00	0.00	1,090,000.00	33.9%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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)	
(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	97,892.56	5,027,878.38	5,125,770.94	123,067.00	3,213,229.00	3,336,296.00	-34.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		382,903.09	382,903.09		2,111,703.00	2,111,703.00	451.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,562,110.39	5,273,460.59	13,835,570.98	9,920,236.00	5,324,932.00	15,245,168.00	10.2%
TOTAL, REVENUES			159,339,763.59	40,196,381.34	199,536,144.93	187,214,939.00	38,517,388.00	225,732,327.00	13.1%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	63,773,441.41	11,149,501.30	74,922,942.71	64,030,357.00	11,508,167.00	75,538,524.00	0.8%
Certificated Pupil Support Salaries		1200	2,226,336.46	1,200,290.44	3,426,626.90	2,476,540.00	1,490,360.00	3,966,900.00	15.8%
Certificated Supervisors' and Administrators' Salaries		1300	8,212,587.48	1,094,422.38	9,307,009.86	8,220,963.00	1,382,011.00	9,602,974.00	3.2%
Other Certificated Salaries		1900	492,909.97	267,580.03	760,490.00	1,051,491.00	306,175.00	1,357,666.00	78.5%
TOTAL, CERTIFICATED SALARIES			74,705,275.32	13,711,794.15	88,417,069.47	75,779,351.00	14,686,713.00	90,466,064.00	2.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	470,451.94	10,696,629.03	11,167,080.97	821,115.00	12,607,348.00	13,428,463.00	20.3%
Classified Support Salaries		2200	8,433,334.54	3,781,188.93	12,214,523.47	8,889,943.00	3,968,922.00	12,858,865.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	1,579,349.23	1,873,543.07	3,452,892.30	1,729,575.00	2,057,581.00	3,787,156.00	9.7%
Clerical, Technical and Office Salaries		2400	5,627,656.32	749,626.25	6,377,282.57	6,106,768.00	894,955.00	7,001,723.00	9.8%
Other Classified Salaries		2900	634,815.81	1,149,516.86	1,784,332.67	720,456.00	525,339.00	1,245,795.00	-30.2%
TOTAL, CLASSIFIED SALARIES			16,745,607.84	18,250,504.14	34,996,111.98	18,267,857.00	20,054,145.00	38,322,002.00	9.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	12,178,271.70	12,038,708.19	24,216,979.89	14,208,870.00	12,966,255.00	27,175,125.00	12.2%
PERS		3201-3202	3,772,588.04	3,805,166.98	7,577,755.02	4,598,766.00	4,828,530.00	9,427,296.00	24.4%
OASDI/Medicare/Alternative		3301-3302	2,342,330.03	1,550,350.16	3,892,680.19	2,564,937.00	1,762,871.00	4,327,808.00	11.2%
Health and Welfare Benefits		3401-3402	8,369,948.89	2,475,796.82	10,845,745.71	8,403,601.00	2,671,833.00	11,075,434.00	2.1%
Unemployment Insurance		3501-3502	436,484.16	149,499.19	585,983.35	455,943.00	169,364.00	625,307.00	6.7%
Workers' Compensation		3601-3602	1,282,062.21	447,186.01	1,729,248.22	1,339,281.00	496,712.00	1,835,993.00	6.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			28,381,685.03	20,466,707.35	48,848,392.38	31,571,398.00	22,895,565.00	54,466,963.00	11.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	128,867.76	958,441.35	1,087,309.11	115,000.00	906,302.00	1,021,302.00	-6.1%
Materials and Supplies		4300	4,881,698.03	3,947,458.53	8,829,156.56	5,141,933.00	3,754,461.00	8,896,394.00	0.8%

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)	
Noncapitalized Equipment		4400	351,796.77	413,109.01	764,905.78	688,787.00	76,669.00	765,456.00	0.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,362,362.56	5,319,008.89	10,681,371.45	5,945,720.00	4,737,432.00	10,683,152.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,414,253.72	2,414,253.72	0.00	3,198,110.00	3,198,110.00	32.5%
Travel and Conferences		5200	50,192.46	92,136.72	142,329.18	107,696.00	151,476.00	259,172.00	82.1%
Dues and Memberships		5300	35,720.41	275.00	35,995.41	52,833.00	0.00	52,833.00	46.8%
Insurance		5400 - 5450	1,109,832.85	0.00	1,109,832.85	1,212,557.00	0.00	1,212,557.00	9.3%
Operations and Housekeeping Services		5500	4,339,830.18	65,580.00	4,405,410.18	4,199,000.00	68,700.00	4,267,700.00	-3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	784,135.00	317,686.25	1,101,821.25	831,872.00	216,235.00	1,048,107.00	-4.9%
Transfers of Direct Costs		5710	(18,500.90)	18,500.90	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(24,085.00)	8,513.74	(15,571.26)	(24,910.00)	0.00	(24,910.00)	60.0%
Professional/Consulting Services and Operating Expenditures		5800	1,407,459.59	5,251,121.90	6,658,581.49	3,231,123.00	3,625,585.00	6,856,708.00	3.0%
Communications		5900	250,935.63	31,642.33	282,577.96	237,214.00	30.00	237,244.00	-16.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,935,520.22	8,199,710.56	16,135,230.78	9,847,385.00	7,260,136.00	17,107,521.00	6.0%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	6,835.13	6,835.13	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	26,045.03	38,294.48	64,339.51	26,045.00	4,936.00	30,981.00	-51.8%
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	113,497.32	245,481.46	358,978.78	51,000.00	25,000.00	76,000.00	-78.8%
Equipment Replacement		6500	110,845.90	0.00	110,845.90	148,507.00	0.00	148,507.00	34.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			250,388.25	290,611.07	540,999.32	225,552.00	29,936.00	255,488.00	-52.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	205,479.02	0.00	205,479.02	220,454.00	0.00	220,454.00	7.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			205,479.02	0.00	205,479.02	220,454.00	0.00	220,454.00	7.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(395,623.75)	395,623.75	0.00	(430,354.00)	430,354.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(148,335.61)	0.00	(148,335.61)	(131,090.00)	0.00	(131,090.00)	-11.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(543,959.36)	395,623.75	(148,335.61)	(561,444.00)	430,354.00	(131,090.00)	-11.6%
TOTAL, EXPENDITURES			133,042,358.88	66,633,959.91	199,676,318.79	141,296,273.00	70,094,281.00	211,390,554.00	5.9%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	192,476.08	2,453,509.00	2,645,985.08	0.00	2,453,509.00	2,453,509.00	-7.3%
(a) TOTAL, INTERFUND TRANSFERS IN			192,476.08	2,453,509.00	2,645,985.08	0.00	2,453,509.00	2,453,509.00	-7.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(27,904,030.11)	27,904,030.11	0.00	(30,992,171.00)	30,992,171.00	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			(27,904,030.11)	27,904,030.11	0.00	(30,992,171.00)	30,992,171.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(27,711,554.03)	30,357,539.11	2,645,985.08	(30,992,171.00)	33,445,680.00	2,453,509.00	-7.3%

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	147,464,012.20	9,273,311.00	156,737,323.20	154,485,518.00	10,020,713.00	164,506,231.00	5.0%
2) Federal Revenue		8100-8299	0.00	6,618,861.97	6,618,861.97	0.00	6,781,923.00	6,781,923.00	2.5%
3) Other State Revenue		8300-8599	3,313,641.00	19,030,747.78	22,344,388.78	22,809,185.00	16,389,820.00	39,199,005.00	75.4%
4) Other Local Revenue		8600-8799	8,562,110.39	5,273,460.59	13,835,570.98	9,920,236.00	5,324,932.00	15,245,168.00	10.2%
5) TOTAL, REVENUES			159,339,763.59	40,196,381.34	199,536,144.93	187,214,939.00	38,517,388.00	225,732,327.00	13.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		85,007,054.31	45,736,802.16	130,743,856.47	87,619,233.00	52,741,908.00	140,361,141.00	7.4%
2) Instruction - Related Services	2000-2999		17,496,710.83	6,409,176.26	23,905,887.09	18,497,942.00	5,718,672.00	24,216,614.00	1.3%
3) Pupil Services	3000-3999		7,072,067.78	4,359,085.22	11,431,153.00	8,926,031.00	3,618,802.00	12,544,833.00	9.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		251,791.73	0.00	251,791.73	224,554.00	0.00	224,554.00	-10.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		11,143,607.47	3,160,726.88	14,304,334.35	13,052,638.00	1,779,015.00	14,831,653.00	3.7%
8) Plant Services	8000-8999		11,865,647.74	6,968,169.39	18,833,817.13	12,755,421.00	6,235,884.00	18,991,305.00	0.8%
9) Other Outgo	9000-9999	Except 7600-7699	205,479.02	0.00	205,479.02	220,454.00	0.00	220,454.00	7.3%
10) TOTAL, EXPENDITURES			133,042,358.88	66,633,959.91	199,676,318.79	141,296,273.00	70,094,281.00	211,390,554.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			26,297,404.71	(26,437,578.57)	(140,173.86)	45,918,666.00	(31,576,893.00)	14,341,773.00	-10331.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	192,476.08	2,453,509.00	2,645,985.08	0.00	2,453,509.00	2,453,509.00	-7.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(27,904,030.11)	27,904,030.11	0.00	(30,992,171.00)	30,992,171.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,711,554.03)	30,357,539.11	2,645,985.08	(30,992,171.00)	33,445,680.00	2,453,509.00	-7.3%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,414,149.32)	3,919,960.54	2,505,811.22	14,926,495.00	1,868,787.00	16,795,282.00	570.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	34,250,476.72	9,113,425.93	43,363,902.65	32,836,327.40	13,033,386.47	45,869,713.87	5.8%
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)			34,250,476.72	9,113,425.93	43,363,902.65	32,836,327.40	13,033,386.47	45,869,713.87	5.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,250,476.72	9,113,425.93	43,363,902.65	32,836,327.40	13,033,386.47	45,869,713.87	5.8%
2) Ending Balance, June 30 (E + F1e)			32,836,327.40	13,033,386.47	45,869,713.87	47,762,822.40	14,902,173.47	62,664,995.87	36.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	369,232.34	0.00	369,232.34	378,532.00	0.00	378,532.00	2.5%
Prepaid Items		9713	271,065.69	108,404.28	379,469.97	272,169.00	0.00	272,169.00	-28.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,924,982.19	12,924,982.19	0.00	14,902,173.47	14,902,173.47	15.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	12,153,397.37	0.00	12,153,397.37	25,898,065.40	0.00	25,898,065.40	113.1%
LCFF Supplemental Carryover	0000	9780	6,402,275.59		6,402,275.59				
Other Program Carryovers	0000	9780	5,751,121.78		5,751,121.78				
LCFF Supplemental Carryover	0000	9780				5,693,454.00		5,693,454.00	
Other Program Carryovers	0000	9780				20,204,611.40		20,204,611.40	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	19,967,632.00	0.00	19,967,632.00	21,139,056.00	0.00	21,139,056.00	5.9%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	1,403,879.54	4,726,868.54
6266	Educator Effectiveness, FY 2021-22	3,392,449.94	2,346,548.94
6300	Lottery: Instructional Materials	1,226,511.03	1,323,145.31
6500	Special Education	319,178.94	319,178.94
6536	Special Ed: Dispute Prevention and Dispute Resolution	133,238.00	133,238.00
6546	Mental Health-Related Services	1,250,630.44	1,250,630.44
6547	Special Education Early Intervention Preschool Grant	529,042.00	529,042.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	46,651.00	0.00
7311	Classified School Employee Professional Development Block Grant	89,602.25	82,102.25
7388	SB 117 COVID-19 LEA Response Funds	51,473.27	622.27
7425	Expanded Learning Opportunities (ELO) Grant	556,124.99	104,810.99
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	1,607,016.86	1,607,016.86
9010	Other Restricted Local	2,294,183.93	2,478,968.93
Total, Restricted Balance		12,924,982.19	14,902,173.47

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,017,802.37	1,000,000.00	-85.8%
3) Other State Revenue		8300-8599	447,701.36	5,500,000.00	1128.5%
4) Other Local Revenue		8600-8799	(43,873.95)	205,500.00	-568.4%
5) TOTAL, REVENUES			7,421,629.78	6,705,500.00	-9.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,816,631.88	2,242,297.00	23.4%
3) Employee Benefits		3000-3999	663,169.70	873,722.00	31.7%
4) Books and Supplies		4000-4999	2,472,395.23	3,069,000.00	24.1%
5) Services and Other Operating Expenditures		5000-5999	65,107.00	201,400.00	209.3%
6) Capital Outlay		6000-6999	150,322.66	70,000.00	-53.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	148,335.61	131,090.00	-11.6%
9) TOTAL, EXPENDITURES			5,315,962.08	6,587,509.00	23.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,105,667.70	117,991.00	-94.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,105,667.70	117,991.00	-94.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,231,977.87	3,337,645.57	170.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,231,977.87	3,337,645.57	170.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,231,977.87	3,337,645.57	170.9%
2) Ending Balance, June 30 (E + F1e)			3,337,645.57	3,455,636.57	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,959.00	0.00	-100.0%
Stores		9712	249,511.28	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,086,175.29	3,555,636.57	15.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(100,000.00)	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,207,465.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	(56,055.66)		
b) in Banks		9120	56,228.65		
c) in Revolving Cash Account		9130	1,959.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,260.23		
4) Due from Grantor Government		9290	972,264.75		
5) Due from Other Funds		9310	9,093.18		
6) Stores		9320	249,511.28		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,445,726.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	101,091.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,989.49		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			108,080.93		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			3,337,645.57		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,014,739.37	1,000,000.00	-85.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	3,063.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			7,017,802.37	1,000,000.00	-85.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	447,701.36	5,500,000.00	1128.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			447,701.36	5,500,000.00	1128.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	3,151.54	0.00	-100.0%
Food Service Sales		8634	(1,836.50)	200,000.00	-10990.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,189.78	4,000.00	-60.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(56,055.66)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	676.89	1,500.00	121.6%
TOTAL, OTHER LOCAL REVENUE			(43,873.95)	205,500.00	-568.4%
TOTAL, REVENUES			7,421,629.78	6,705,500.00	-9.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,064,299.52	1,430,957.00	34.5%
Classified Supervisors' and Administrators' Salaries		2300	586,645.49	631,242.00	7.6%
Clerical, Technical and Office Salaries		2400	165,686.87	180,098.00	8.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,816,631.88	2,242,297.00	23.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	345,439.67	472,281.00	36.7%
OASDI/Medicare/Alternative		3301-3302	129,886.23	158,966.00	22.4%
Health and Welfare Benefits		3401-3402	153,704.42	200,080.00	30.2%
Unemployment Insurance		3501-3502	8,610.65	10,717.00	24.5%
Workers' Compensation		3601-3602	25,528.73	31,678.00	24.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			663,169.70	873,722.00	31.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	249,622.48	304,000.00	21.8%
Noncapitalized Equipment		4400	41,713.89	50,000.00	19.9%
Food		4700	2,181,058.86	2,715,000.00	24.5%
TOTAL, BOOKS AND SUPPLIES			2,472,395.23	3,069,000.00	24.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	100,000.00	New
Travel and Conferences		5200	3,855.56	7,500.00	94.5%
Dues and Memberships		5300	862.46	2,000.00	131.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,084.54	11,500.00	26.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54,484.31	68,200.00	25.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,213.74)	4,000.00	-164.4%
Professional/Consulting Services and Operating Expenditures		5800	2,802.66	4,200.00	49.9%
Communications		5900	231.21	4,000.00	1630.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,107.00	201,400.00	209.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	8,153.43	0.00	-100.0%
Equipment		6400	0.00	20,000.00	New
Equipment Replacement		6500	142,169.23	50,000.00	-64.8%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			150,322.66	70,000.00	-53.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	148,335.61	131,090.00	-11.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			148,335.61	131,090.00	-11.6%
TOTAL, EXPENDITURES			5,315,962.08	6,587,509.00	23.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,017,802.37	1,000,000.00	-85.8%
3) Other State Revenue		8300-8599	447,701.36	5,500,000.00	1128.5%
4) Other Local Revenue		8600-8799	(43,873.95)	205,500.00	-568.4%
5) TOTAL, REVENUES			7,421,629.78	6,705,500.00	-9.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,150,388.50	6,444,919.00	25.1%
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		148,335.61	131,090.00	-11.6%
8) Plant Services	8000-8999		17,237.97	11,500.00	-33.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,315,962.08	6,587,509.00	23.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,105,667.70	117,991.00	-94.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,105,667.70	117,991.00	-94.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,231,977.87	3,337,645.57	170.9%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			1,231,977.87	3,337,645.57	170.9%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			1,231,977.87	3,337,645.57	170.9%
2) Ending Balance, June 30 (E + F1e)			3,337,645.57	3,455,636.57	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			1,959.00	0.00	-100.0%
		9711			
Stores			249,511.28	0.00	-100.0%
		9712			
Prepaid Items			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			3,086,175.29	3,555,636.57	15.2%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments (by Resource/Object)			0.00	0.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	(100,000.00)	New
		9790			

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	3,083,112.29	3,552,573.57
5810	Other Restricted Federal	3,063.00	3,063.00
Total, Restricted Balance		<u>3,086,175.29</u>	<u>3,555,636.57</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,811.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,294,497.09	3,449,932.00	4.7%
5) TOTAL, REVENUES			3,313,308.09	3,449,932.00	4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	332,010.90	318,505.00	-4.1%
3) Employee Benefits		3000-3999	115,869.84	109,172.00	-5.8%
4) Books and Supplies		4000-4999	27,166.56	59,500.00	119.0%
5) Services and Other Operating Expenditures		5000-5999	802,653.65	527,561.00	-34.3%
6) Capital Outlay		6000-6999	5,854,305.71	1,668,369.00	-71.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,132,006.66	2,683,107.00	-62.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,818,698.57)	766,825.00	-120.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,453,509.00	2,453,509.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,453,509.00)	(2,453,509.00)	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,272,207.57)	(1,686,684.00)	-73.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,425,612.65	9,153,405.08	-40.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,425,612.65	9,153,405.08	-40.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,425,612.65	9,153,405.08	-40.7%
2) Ending Balance, June 30 (E + F1e)			9,153,405.08	7,466,721.08	-18.4%
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			5,940,237.80	3,940,237.80	-33.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,213,167.28	3,526,483.28	9.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,892,399.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	(303,346.08)		
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	77,486.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,746,104.00		
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			16,412,644.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,511,295.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,747,944.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,259,239.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,153,405.08		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	18,811.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			18,811.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	3,412,050.12	3,407,859.00	-0.1%
Interest					
		8660	176,684.73	42,073.00	-76.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	(303,346.08)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	9,108.32	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,294,497.09	3,449,932.00	4.7%
TOTAL, REVENUES			3,313,308.09	3,449,932.00	4.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	58,836.31	43,947.00	-25.3%
Classified Supervisors' and Administrators' Salaries		2300	154,532.47	163,709.00	5.9%
Clerical, Technical and Office Salaries		2400	108,504.86	110,849.00	2.2%
Other Classified Salaries		2900	10,137.26	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			332,010.90	318,505.00	-4.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	46,207.12	30,966.00	-33.0%
PERS		3201-3202	31,777.08	39,272.00	23.6%
OASDI/Medicare/Alternative		3301-3302	14,755.65	13,659.00	-7.4%
Health and Welfare Benefits		3401-3402	16,903.48	19,219.00	13.7%
Unemployment Insurance		3501-3502	1,589.87	1,556.00	-2.1%
Workers' Compensation		3601-3602	4,636.64	4,500.00	-2.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			115,869.84	109,172.00	-5.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	27,166.56	59,500.00	119.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,166.56	59,500.00	119.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,100.00	11,100.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	585,082.91	418,402.00	-28.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,840.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	204,618.89	98,059.00	-52.1%
Communications		5900	11.85	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			802,653.65	527,561.00	-34.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	13,798.81	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,840,506.90	1,668,369.00	-71.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,854,305.71	1,668,369.00	-71.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,132,006.66	2,683,107.00	-62.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,453,509.00	2,453,509.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,453,509.00	2,453,509.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,453,509.00)	(2,453,509.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,811.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,294,497.09	3,449,932.00	4.7%
5) TOTAL, REVENUES			3,313,308.09	3,449,932.00	4.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,132,006.66	2,683,107.00	-62.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,132,006.66	2,683,107.00	-62.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,818,698.57)	766,825.00	-120.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,453,509.00	2,453,509.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,453,509.00)	(2,453,509.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,272,207.57)	(1,686,684.00)	-73.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,425,612.65	9,153,405.08	-40.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,425,612.65	9,153,405.08	-40.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,425,612.65	9,153,405.08	-40.7%
2) Ending Balance, June 30 (E + F1e)			9,153,405.08	7,466,721.08	-18.4%
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			5,940,237.80	3,940,237.80	-33.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,213,167.28	3,526,483.28	9.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	5,940,237.80	3,940,237.80
Total, Restricted Balance		<u>5,940,237.80</u>	<u>3,940,237.80</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,701,142.46	750,841.00	-55.9%
5) TOTAL, REVENUES			1,701,142.46	750,841.00	-55.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	408.01	1,300.00	218.6%
5) Services and Other Operating Expenditures		5000-5999	363,861.36	393,180.00	8.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			364,269.37	394,480.00	8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,336,873.09	356,361.00	-73.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,336,873.09	356,361.00	-73.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,011,595.02	3,348,468.11	66.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,011,595.02	3,348,468.11	66.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,011,595.02	3,348,468.11	66.5%
2) Ending Balance, June 30 (E + F1e)			3,348,468.11	3,704,829.11	10.6%
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			3,348,468.11	3,704,829.11	10.6%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,450,650.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	(88,009.63)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,004.58		
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			3,368,645.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,072.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	18,105.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			20,177.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,348,468.11		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	17,643.01	24,984.00	41.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(88,009.63)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,771,509.08	725,857.00	-59.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,701,142.46	750,841.00	-55.9%
TOTAL, REVENUES			1,701,142.46	750,841.00	-55.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	408.01	1,300.00	218.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			408.01	1,300.00	218.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	307,956.00	307,914.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	18,105.00	18,730.00	3.5%
Professional/Consulting Services and Operating Expenditures		5800	37,800.36	66,536.00	76.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			363,861.36	393,180.00	8.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			364,269.37	394,480.00	8.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,701,142.46	750,841.00	-55.9%
5) TOTAL, REVENUES			1,701,142.46	750,841.00	-55.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		18,105.00	42,730.00	136.0%
8) Plant Services	8000-8999		346,164.37	351,750.00	1.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			364,269.37	394,480.00	8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,336,873.09	356,361.00	-73.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,336,873.09	356,361.00	-73.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,011,595.02	3,348,468.11	66.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,011,595.02	3,348,468.11	66.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,011,595.02	3,348,468.11	66.5%
2) Ending Balance, June 30 (E + F1e)					
			3,348,468.11	3,704,829.11	10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	3,348,468.11	3,704,829.11	10.6%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	3,348,468.11	3,704,829.11
Total, Restricted Balance		<u>3,348,468.11</u>	<u>3,704,829.11</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,746,104.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,746,104.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,746,104.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,746,104.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	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	4,746,104.00		
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			4,746,104.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,746,104.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,746,104.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	4,746,104.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,746,104.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			4,746,104.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,746,104.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,746,104.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,746,104.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,746,104.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,746,104.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,746,104.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,746,104.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00
		<hr/>	

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	61,699.46	57,225.85	-7.3%
4) Other Local Revenue		8600-8799	21,092,278.75	20,306,739.57	-3.7%
5) TOTAL, REVENUES			21,153,978.21	20,363,965.42	-3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	20,367,442.95	20,851,125.47	2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,367,442.95	20,851,125.47	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			786,535.26	(487,160.05)	-161.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			786,535.26	(487,160.05)	-161.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,971,390.48	18,757,925.74	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,971,390.48	18,757,925.74	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,971,390.48	18,757,925.74	4.4%
2) Ending Balance, June 30 (E + F1e)			18,757,925.74	18,270,765.69	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	18,757,925.74	18,270,765.69	-2.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,730,367.98		
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	27,557.76		
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			18,757,925.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			18,757,925.74		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	61,699.46	57,225.85	-7.3%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			61,699.46	57,225.85	-7.3%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	19,648,074.16	19,795,181.81	0.7%
Unsecured Roll		8612	749,871.18	462,000.00	-38.4%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	626,727.41	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	60,172.91	49,557.76	-17.6%
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	7,433.09	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			21,092,278.75	20,306,739.57	-3.7%
TOTAL, REVENUES			21,153,978.21	20,363,965.42	-3.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	12,455,000.00	13,385,000.00	7.5%
Bond Interest and Other Service Charges		7434	7,912,442.95	7,466,125.47	-5.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,367,442.95	20,851,125.47	2.4%
TOTAL, EXPENDITURES			20,367,442.95	20,851,125.47	2.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	61,699.46	57,225.85	-7.3%
4) Other Local Revenue		8600-8799	21,092,278.75	20,306,739.57	-3.7%
5) TOTAL, REVENUES			21,153,978.21	20,363,965.42	-3.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	20,367,442.95	20,851,125.47	2.4%
10) TOTAL, EXPENDITURES			20,367,442.95	20,851,125.47	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			786,535.26	(487,160.05)	-161.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			786,535.26	(487,160.05)	-161.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,971,390.48	18,757,925.74	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,971,390.48	18,757,925.74	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,971,390.48	18,757,925.74	4.4%
2) Ending Balance, June 30 (E + F1e)			18,757,925.74	18,270,765.69	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	18,757,925.74	18,270,765.69	-2.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,241,256.44	2,075,370.00	67.2%
5) TOTAL, REVENUES			1,241,256.44	2,075,370.00	67.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	37,689.04	103,328.00	174.2%
2) Classified Salaries		2000-2999	654,615.70	1,046,165.00	59.8%
3) Employee Benefits		3000-3999	329,864.13	458,498.00	39.0%
4) Books and Supplies		4000-4999	24,041.19	27,627.00	14.9%
5) Services and Other Operating Expenses		5000-5999	2,570.30	2,918.00	13.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,048,780.36	1,638,536.00	56.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			192,476.08	436,834.00	127.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	192,476.08	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			(192,476.08)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	436,834.00	New
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	436,834.00	New
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	436,834.00	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	748,746.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	(21,736.54)		
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	26,599.18		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			753,609.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	16,945.00		
2) TOTAL, DEFERRED OUTFLOWS			16,945.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	12,066.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	214,212.62		
4) Current Loans		9640			
5) Unearned Revenue		9650	176,000.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	101,000.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			503,279.29		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	267,275.00		
2) TOTAL, DEFERRED INFLOWS			267,275.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(21,736.54)	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	254.93	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,262,738.05	2,075,370.00	64.4%
TOTAL, OTHER LOCAL REVENUE			1,241,256.44	2,075,370.00	67.2%
TOTAL, REVENUES			1,241,256.44	2,075,370.00	67.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	37,689.04	103,328.00	174.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			37,689.04	103,328.00	174.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	206,393.24	373,594.00	81.0%
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	47,649.33	52,622.00	10.4%
Other Classified Salaries		2900	400,573.13	619,949.00	54.8%
TOTAL, CLASSIFIED SALARIES			654,615.70	1,046,165.00	59.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,798.25	19,546.00	187.5%
PERS		3201-3202	191,701.83	237,544.00	23.9%
OASDI/Medicare/Alternative		3301-3302	47,942.25	78,962.00	64.7%
Health and Welfare Benefits		3401-3402	70,586.70	100,641.00	42.6%
Unemployment Insurance		3501-3502	3,154.60	5,565.00	76.4%
Workers' Compensation		3601-3602	9,680.50	16,240.00	67.8%
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			329,864.13	458,498.00	39.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,643.78	21,177.00	20.0%
Noncapitalized Equipment		4400	6,397.41	6,450.00	0.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,041.19	27,627.00	14.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,570.30	2,918.00	13.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,570.30	2,918.00	13.5%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			1,048,780.36	1,638,536.00	56.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	192,476.08	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			192,476.08	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(192,476.08)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,241,256.44	2,075,370.00	67.2%
5) TOTAL, REVENUES			1,241,256.44	2,075,370.00	67.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,048,780.36	1,638,536.00	56.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,048,780.36	1,638,536.00	56.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			192,476.08	436,834.00	127.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	192,476.08	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			(192,476.08)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	436,834.00	New
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	436,834.00	New
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	436,834.00	New

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
	Total, Restricted Net Position	0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,078.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	20,190,481.83	20,809,070.00	3.1%
5) TOTAL, REVENUES			20,198,559.83	20,809,070.00	3.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	71,864.81	77,217.00	7.4%
2) Classified Salaries		2000-2999	86,746.29	98,588.00	13.7%
3) Employee Benefits		3000-3999	68,304.01	69,266.00	1.4%
4) Books and Supplies		4000-4999	867.37	1,725.00	98.9%
5) Services and Other Operating Expenses		5000-5999	21,122,893.70	21,869,931.00	3.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			21,350,676.18	22,116,727.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,152,116.35)	(1,307,657.00)	13.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,152,116.35)	(1,307,657.00)	13.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,659,427.57	5,507,311.22	-17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,659,427.57	5,507,311.22	-17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,659,427.57	5,507,311.22	-17.3%
2) Ending Net Position, June 30 (E + F1e)			5,507,311.22	4,199,654.22	-23.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,507,311.22	4,199,654.22	-23.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,142,299.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	(206,989.04)		
b) in Banks		9120	72,783.32		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	715,924.63		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	111,879.75		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	11,471.20		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			8,847,369.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	2,336,730.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,840.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,001,487.83		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			3,340,057.83		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			5,507,311.22		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	8,078.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,078.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	55,510.07	63,550.00	14.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(206,989.04)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	20,291,035.43	20,743,620.00	2.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	50,925.37	1,900.00	-96.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,190,481.83	20,809,070.00	3.1%
TOTAL, REVENUES			20,198,559.83	20,809,070.00	3.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	71,864.81	77,217.00	7.4%
TOTAL, CERTIFICATED SALARIES			71,864.81	77,217.00	7.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	19,434.76	26,813.00	38.0%
Clerical, Technical and Office Salaries		2400	67,311.53	71,775.00	6.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			86,746.29	98,588.00	13.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	19,843.52	14,516.00	-26.8%
PERS		3201-3202	19,706.23	24,829.00	26.0%
OASDI/Medicare/Alternative		3301-3302	7,297.56	7,491.00	2.7%
Health and Welfare Benefits		3401-3402	18,490.70	19,107.00	3.3%
Unemployment Insurance		3501-3502	754.41	839.00	11.2%
Workers' Compensation		3601-3602	2,211.59	2,484.00	12.3%
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			68,304.01	69,266.00	1.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	867.37	1,725.00	98.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			867.37	1,725.00	98.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	20,959,703.99	21,713,201.00	3.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,840.00	2,180.00	18.5%
Professional/Consulting Services and Operating Expenditures		5800	161,349.71	154,550.00	-4.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			21,122,893.70	21,869,931.00	3.5%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			21,350,676.18	22,116,727.00	3.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,078.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	20,190,481.83	20,809,070.00	3.1%
5) TOTAL, REVENUES			20,198,559.83	20,809,070.00	3.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		21,350,676.18	22,116,727.00	3.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			21,350,676.18	22,116,727.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,152,116.35)	(1,307,657.00)	13.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,152,116.35)	(1,307,657.00)	13.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,659,427.57	5,507,311.22	-17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,659,427.57	5,507,311.22	-17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,659,427.57	5,507,311.22	-17.3%
2) Ending Net Position, June 30 (E + F1e)			5,507,311.22	4,199,654.22	-23.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,507,311.22	4,199,654.22	-23.7%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
	Total, Restricted Net Position	0.00	0.00

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
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	13,566.06	13,566.06	16,316.19	13,566.06	13,566.06	15,461.36
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	13,566.06	13,566.06	16,316.19	13,566.06	13,566.06	15,461.36
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	10.48	10.48	10.48	10.48	10.48	10.48
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	10.48	10.48	10.48	10.48	10.48	10.48
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	13,576.54	13,576.54	16,326.67	13,576.54	13,576.54	15,471.84
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	8,698,688.57		8,698,688.57			8,698,688.57
Work in Progress			0.00			0.00
Total capital assets not being depreciated	8,698,688.57	0.00	8,698,688.57	0.00	0.00	8,698,688.57
Capital assets being depreciated:						
Land Improvements	36,547,617.57		36,547,617.57			36,547,617.57
Buildings	484,186,862.46		484,186,862.46			484,186,862.46
Equipment	6,893,758.62		6,893,758.62			6,893,758.62
Total capital assets being depreciated	527,628,238.65	0.00	527,628,238.65	0.00	0.00	527,628,238.65
Accumulated Depreciation for:						
Land Improvements	(17,016,320.21)		(17,016,320.21)	20,633.94		(16,995,686.27)
Buildings	(270,554,954.15)		(270,554,954.15)	10,659,103.84		(259,895,850.31)
Equipment	(5,212,916.80)		(5,212,916.80)	611,993.91		(4,600,922.89)
Total accumulated depreciation	(292,784,191.16)	0.00	(292,784,191.16)	11,291,731.69	0.00	(281,492,459.47)
Total capital assets being depreciated, net excluding lease assets	234,844,047.49	0.00	234,844,047.49	11,291,731.69	0.00	246,135,779.18
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	243,542,736.06	0.00	243,542,736.06	11,291,731.69	0.00	254,834,467.75
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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 LL	LLM-GEER I	Federal ELO-G Esser II
FEDERAL CATALOG NUMBER	84.01	84.425	84.425	84.425	84.425	84.425C	84.425
RESOURCE CODE	3010	3210	3212	3213	3214	3215	3216
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	63,784.00	13,668.98	990,115.34	0.00	0.00	149,888.19	0.00
2. a. Current Year Award	322,283.00			1,981,251.00	495,313.00		1,426,424.00
b. Transferability (ESSA)							
c. Other Adjustments	(15,932.00)	29.00	(948.00)				
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	306,351.00	29.00	(948.00)	1,981,251.00	495,313.00	0.00	1,426,424.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	370,135.00	13,697.98	989,167.34	1,981,251.00	495,313.00	149,888.19	1,426,424.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	29,225.67	13,668.98	0.00	0.00	0.00	149,888.19	0.00
6. Cash Received in Current Year	192,756.00	29.00	577,556.34	339,301.60	84,825.40		356,606.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	221,981.67	13,697.98	577,556.34	339,301.60	84,825.40	149,888.19	356,606.00
EXPENDITURES							
9. Donor-Authorized Expenditures	283,909.76	13,697.98	975,786.96	1,139,905.21	128,283.07	133,195.48	639,527.80
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	283,909.76	13,697.98	975,786.96	1,139,905.21	128,283.07	133,195.48	639,527.80
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(61,928.09)	0.00	(398,230.62)	(800,603.61)	(43,457.67)	16,692.71	(282,921.80)
a. Unearned Revenue						16,692.71	
b. Accounts Payable							
c. Accounts Receivable	61,928.09		398,230.62	800,603.61	43,457.67		282,921.80
14. Unused Grant Award Calculation (line 4 minus line 9)	86,225.24	0.00	13,380.38	841,345.79	367,029.93	16,692.71	786,896.20
15. If Carryover is allowed, enter line 14 amount here	86,225.24		13,380.38	841,345.79	367,029.93	16,692.71	786,896.20
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	283,909.76	13,697.98	975,786.96	1,139,905.21	128,283.07	133,195.48	639,527.80

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

FEDERAL PROGRAM NAME	Federal ELO-G Geer II	ELO-G Esser III State Reserve Emergency Needs	ELO-G Esser III State Reserve Learning Loss	Special Ed ARP Local Asst Entitlement	Special Ed ARP Local Asst Private School ISPs	Special Ed ARP Local Asst CEIS	Special Ed ARP Presch Grant
FEDERAL CATALOG NUMBER	84.425	84.425	84.425	84.027	84.027	84.027	84.173
RESOURCE CODE	3217	3218	3219	3305	3306	3307	3308
REVENUE OBJECT	8290	8290	8290	8182	8182	8990	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	327,377.00	929,863.00	1,602,924.00	550,707.00	4,109.00	97,909.00	51,270.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	327,377.00	929,863.00	1,602,924.00	550,707.00	4,109.00	97,909.00	51,270.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	327,377.00	929,863.00	1,602,924.00	550,707.00	4,109.00	97,909.00	51,270.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	232,466.00	400,731.00	0.00			
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	232,466.00	400,731.00	0.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	232,466.00	400,731.00	0.00	0.00	0.00	0.00
a. Unearned Revenue		232,466.00	400,731.00				
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	327,377.00	929,863.00	1,602,924.00	550,707.00	4,109.00	97,909.00	51,270.00
15. If Carryover is allowed, enter line 14 amount here	327,377.00	929,863.00	1,602,924.00	550,707.00	4,109.00	97,909.00	51,270.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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FEDERAL PROGRAM NAME	Special Ed ARP Presch CEIS	IDEA Local Asst PART B	IDEA Local Asst Parently Private Placed PART B	Coordinated Early Intervention Services CEIS	Special Ed IDEA Preschool	Special Ed IDEA Presch CEIS	Presch Staff Development
FEDERAL CATALOG NUMBER	84.173	84.027	84.027	84.027	84.173	84.173	84.173
RESOURCE CODE	3309	3310	3311	3312	3315	3318	3345
REVENUE OBJECT	8990	8182	8181	8990	8182	8990	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	9,048.00	2,790,253.22	8,017.00	429,308.00	68,420.00	12,074.00	529.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	9,048.00	2,790,253.22	8,017.00	429,308.00	68,420.00	12,074.00	529.00
3. Required Matching Funds/Other		(375,528.22)		375,528.22			
4. Total Available Award (sum lines 1, 2d, & 3)	9,048.00	2,414,725.00	8,017.00	804,836.22	68,420.00	12,074.00	529.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00			0.00	0.00
6. Cash Received in Current Year		1,057,372.00	0.00		37,994.00	0.00	459.00
7. Contributed Matching Funds				375,528.22			
8. Total Available (sum lines 5, 6, & 7)	0.00	1,057,372.00	0.00	375,528.22	37,994.00	0.00	459.00
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	2,414,725.00	18,017.00	375,528.22	68,420.00	0.00	473.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	2,414,725.00	18,017.00	375,528.22	68,420.00	0.00	473.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(1,357,353.00)	(18,017.00)	0.00	(30,426.00)	0.00	(14.00)
a. Unearned Revenue		1,357,353.00					
b. Accounts Payable							
c. Accounts Receivable					30,426.00		14.00
14. Unused Grant Award Calculation (line 4 minus line 9)	9,048.00	0.00	(10,000.00)	429,308.00	0.00	12,074.00	56.00
15. If Carryover is allowed, enter line 14 amount here	9,048.00						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	(299,981.00)	0.00	0.00	68,420.00	0.00	473.00

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title II	Title IV	Title III-LEP	Homeless HCY- ARP I	TOTAL
FEDERAL CATALOG NUMBER	84.367	84.424	84.365	84.425	
RESOURCE CODE	4035	4127	4203	5634	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	148,861.00	4,953.00	45,983.00	0.00	1,417,253.51
2. a. Current Year Award	198,185.00	24,837.00	416,333.00	6,425.00	11,752,859.22
b. Transferability (ESSA)					0.00
c. Other Adjustments	2,732.39	626.07	16,406.00		2,913.46
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	200,917.39	25,463.07	432,739.00	6,425.00	11,755,772.68
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	349,778.39	30,416.07	478,722.00	6,425.00	13,173,026.19
REVENUES					
5. Unearned Revenue Deferred from Prior Year	14,192.39	5,579.07	0.00	0.00	212,554.30
6. Cash Received in Current Year	306,900.00	20,161.00	268,028.71	1,606.00	3,876,792.05
7. Contributed Matching Funds					375,528.22
8. Total Available (sum lines 5, 6, & 7)	321,092.39	25,740.07	268,028.71	1,606.00	4,464,874.57
EXPENDITURES					
9. Donor-Authorized Expenditures	245,658.64	30,416.07	151,317.78	0.00	6,618,861.97
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	245,658.64	30,416.07	151,317.78	0.00	6,618,861.97
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)	75,433.75	(4,676.00)	116,710.93	1,606.00	(2,153,987.40)
a. Unearned Revenue	75,433.75		116,710.93	1,606.00	2,200,993.39
b. Accounts Payable					0.00
c. Accounts Receivable		4,676.00			1,622,257.79
14. Unused Grant Award Calculation (line 4 minus line 9)	104,119.75	0.00	327,404.22	6,425.00	6,554,164.22
15. If Carryover is allowed, enter line 14 amount here	104,119.75		327,404.22	6,425.00	6,122,726.22
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	245,658.64	30,416.07	151,317.78	0.00	3,510,610.75

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

STATE PROGRAM NAME	Universal Prekinder (UPK) Grant	Special Ed Workability	TUPE	In-Person Instr Grant AB-86	Strs On Behalf	TOTAL
RESOURCE CODE	6053	6520	6690	7422	7690	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carryover	0.00	0.00	0.00	736,971.00	0.00	736,971.00
2. a. Current Year Award	328,089.00	5,520.00	24,726.50	0.00	9,861,452.00	10,219,787.50
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	328,089.00	5,520.00	24,726.50	0.00	9,861,452.00	10,219,787.50
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	328,089.00	5,520.00	24,726.50	736,971.00	9,861,452.00	10,956,758.50
REVENUES						
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	322,196.00	0.00	24,726.50	736,971.00	9,861,452.00	10,945,345.50
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	322,196.00	0.00	24,726.50	736,971.00	9,861,452.00	10,945,345.50
EXPENDITURES						
9. Donor-Authorized Expenditures	961.71	7,488.72	24,726.50	682,611.51	9,861,452.00	10,577,240.44
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	961.71	7,488.72	24,726.50	682,611.51	9,861,452.00	10,577,240.44
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)	321,234.29	(7,488.72)	0.00	54,359.49	0.00	368,105.06
a. Unearned Revenue	321,234.29			54,359.49		375,593.78
b. Accounts Payable						0.00
c. Accounts Receivable						0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	327,127.29	(1,968.72)	0.00	54,359.49	0.00	379,518.06
15. If Carryover is allowed, enter line 14 amount here	327,127.29			54,359.49		381,486.78
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	961.71	0.00	24,726.50	682,611.51	9,861,452.00	10,569,751.72

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

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

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

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

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

STATE PROGRAM NAME	ELOP	Educator Effectiveness	Prop20 Lottery	Special Ed AB602	Special Ed Low Incident	Special Ed Dispute Prevention Resolution	Special Ed Learning Recovery Support
RESOURCE CODE	2600	6266	6300	6500	6510	6536	6537
REVENUE OBJECT	8590	8590	8560	8792/8097	8792	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	1,006,888.52	(190,583.16)	190,583.16	0.00	0.00
2. a. Current Year Award	1,497,784.00	3,431,200.00	1,107,990.00	9,368,453.00	287,761.09	133,238.00	749,465.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,497,784.00	3,431,200.00	1,107,990.00	9,368,453.00	287,761.09	133,238.00	749,465.00
3. Required Matching Funds/Other				22,013,573.22			
4. Total Available Award (sum lines 1, 2c, & 3)	1,497,784.00	3,431,200.00	2,114,878.52	31,191,443.06	478,344.25	133,238.00	749,465.00
REVENUES							
5. Cash Received in Current Year	1,497,784.00	2,744,960.00	1,274,562.56	9,329,432.00	287,761.09	0.00	749,465.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	686,240.00	(166,572.56)	39,021.00	0.00	133,238.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	686,240.00	(166,572.56)	39,021.00	0.00	133,238.00	0.00
8. Contributed Matching Funds				22,013,573.22			
9. Total Available (sum lines 5, 7c, & 8)	1,497,784.00	3,431,200.00	1,107,990.00	31,382,026.22	287,761.09	133,238.00	749,465.00
EXPENDITURES							
10. Donor-Authorized Expenditures	93,904.46	31,250.06	958,305.77	31,191,443.06	159,165.31	0.00	749,465.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	93,904.46	31,250.06	958,305.77	31,191,443.06	159,165.31	0.00	749,465.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,403,879.54	3,399,949.94	1,156,572.75	0.00	319,178.94	133,238.00	0.00

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

STATE PROGRAM NAME	State Mental Health	Special Ed Early Intervention	Kitchen Infrastructure	Food Service Staff Training	Classified Sch Employee Prof Dev Blk Grant	SB117 Covid-19 LEA Response	Expanded Learning Opportunity Grant AB86
RESOURCE CODE	6546	6547	7028	7029	7311	7388	7425
REVENUE OBJECT	8590	8590	8520	8520	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	810,943.28	0.00	0.00	0.00	93,014.25	76,637.17	3,643,152.36
2. a. Current Year Award	795,627.00	529,042.00	25,000.00	46,651.00	0.00	0.00	0.00
b. Other Adjustments							(2,366.80)
c. Adj Curr Yr Award (sum lines 2a & 2b)	795,627.00	529,042.00	25,000.00	46,651.00	0.00	0.00	(2,366.80)
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,606,570.28	529,042.00	25,000.00	46,651.00	93,014.25	76,637.17	3,640,785.56
REVENUES							
5. Cash Received in Current Year	795,627.00	529,042.00	25,000.00	46,651.00	0.00	0.00	(2,366.80)
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	795,627.00	529,042.00	25,000.00	46,651.00	0.00	0.00	(2,366.80)
EXPENDITURES							
10. Donor-Authorized Expenditures	355,939.84	0.00	0.00	0.00	3,412.00	25,163.90	3,640,785.56
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	355,939.84	0.00	0.00	0.00	3,412.00	25,163.90	3,640,785.56
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,250,630.44	529,042.00	25,000.00	46,651.00	89,602.25	51,473.27	0.00

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

STATE PROGRAM NAME	ELO Grant Paraprofessional AB86	Restricted Maintenance Account	TOTAL
RESOURCE CODE	7426	8150	
REVENUE OBJECT	8590	8980	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	967,876.00	0.00	6,598,511.58
2. a. Current Year Award	0.00	8,058,137.00	26,030,348.09
b. Other Adjustments	(0.20)		(2,367.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	(0.20)	8,058,137.00	26,027,981.09
3. Required Matching Funds/Other			22,013,573.22
4. Total Available Award (sum lines 1, 2c, & 3)	967,875.80	8,058,137.00	54,640,065.89
REVENUES			
5. Cash Received in Current Year	(0.20)	8,058,137.00	25,336,054.65
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	691,926.44
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	691,926.44
8. Contributed Matching Funds			22,013,573.22
9. Total Available (sum lines 5, 7c, & 8)	(0.20)	8,058,137.00	48,041,554.31
EXPENDITURES			
10. Donor-Authorized Expenditures	411,750.81	6,451,120.14	44,071,705.91
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	411,750.81	6,451,120.14	44,071,705.91
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	556,124.99	1,607,016.86	10,568,359.98

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

LOCAL PROGRAM NAME	Other Local	School Misc Funds	TOTAL
RESOURCE CODE	9010	9505	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	354,714.39	2,160,199.96	2,514,914.35
2. a. Current Year Award	609,440.03	4,670,825.53	5,280,265.56
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	609,440.03	4,670,825.53	5,280,265.56
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	964,154.42	6,831,025.49	7,795,179.91
REVENUES			
5. Cash Received in Current Year	609,440.03	4,590,668.41	5,200,108.44
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	80,157.12	80,157.12
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	80,157.12	80,157.12
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	609,440.03	4,670,825.53	5,280,265.56
EXPENDITURES			
10. Donor-Authorized Expenditures	669,236.02	4,698,884.29	5,368,120.31
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	669,236.02	4,698,884.29	5,368,120.31
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	294,918.40	2,132,141.20	2,427,059.60

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	88,417,069.47	301	0.00	303	88,417,069.47	305	1,740,665.60		307	86,676,403.87	309
2000 - Classified Salaries	34,996,111.98	311	254,505.14	313	34,741,606.84	315	3,255,085.89		317	31,486,520.95	319
3000 - Employee Benefits	48,848,392.38	321	97,490.40	323	48,750,901.98	325	1,674,639.47		327	47,076,262.51	329
4000 - Books, Supplies Equip Replace. (6500)	10,792,217.35	331	50,771.70	333	10,741,445.65	335	1,218,413.36		337	9,523,032.29	339
5000 - Services. . . & 7300 - Indirect Costs	15,986,895.17	341	90,280.00	343	15,896,615.17	345	1,585,414.98		347	14,311,200.19	349
TOTAL					198,547,639.11	365			TOTAL	189,073,419.81	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			12.05
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			119,737,344.14
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.			63.33%
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)	63.33%
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).	189,073,419.81
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Unaudited Actuals
2021-22 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	273,229,439.00	3,158,863.00	276,388,302.00		12,455,000.00	263,933,302.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	497,625.91	(83,935.91)	413,690.00		61,881.00	351,809.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	221,773,000.00	(373,000.00)	221,400,000.00			221,400,000.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	1,909,111.15	(0.15)	1,909,111.00	31,711.00		1,940,822.00	
Governmental activities long-term liabilities	497,409,176.06	2,701,926.94	500,111,103.00	31,711.00	12,516,881.00	487,625,933.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	199,676,318.79
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,618,861.97
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	251,791.73
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	371,645.34
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	205,479.02
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				828,916.09
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)				192,228,540.73

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		13,576.54
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,158.88
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	180,042,466.06	11,021.13
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)	180,042,466.06	11,021.13
B. Required effort (Line A.2 times 90%)	162,038,219.45	9,919.02
C. Current year expenditures (Line I.E and Line II.B)	192,228,540.73	14,158.88
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%

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

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2020-21 Actual			2021-22 Actual		
(2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	138,015,777.74		138,015,777.74			129,945,394.85
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	15,246.00		15,246.00			13,576.54
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			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2021-22 P2 Report			2022-23 P2 Estimate		
(2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	13,576.54		13,576.54	13,576.54		13,576.54
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)			13,576.54			13,576.54
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2021-22 Actual			2022-23 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	386,240.08		386,240.08	390,949.00		390,949.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	120,829,602.85		120,829,602.85	125,071,432.00		125,071,432.00
5. Unsecured Roll Taxes (Object 8042)	6,485,569.22		6,485,569.22	6,766,125.00		6,766,125.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	2,380,752.80		2,380,752.80	6,500,000.00		6,500,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(31,534,284.65)		(31,534,284.65)	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)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	8,351,615.00		8,351,615.00	8,351,000.00		8,351,000.00
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)	106,899,495.30	0.00	106,899,495.30	147,079,506.00	0.00	147,079,506.00
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)	106,899,495.30	0.00	106,899,495.30	147,079,506.00	0.00	147,079,506.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,718,201.40			1,817,513.65
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	8,058,137.00		8,058,137.00	7,290,621.00		7,290,621.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	8,058,137.00	0.00	9,776,338.40	7,290,621.00	0.00	9,108,134.65
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFE - CY (objects 8011 and 8012)	49,103,800.00		49,103,800.00	15,757,012.00		15,757,012.00
25. LCFE/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	49,103,800.00	0.00	49,103,800.00	15,757,012.00	0.00	15,757,012.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	199,536,144.93		199,536,144.93	225,732,327.00		225,732,327.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(974,564.23)		(974,564.23)	356,169.00		356,169.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			138,015,777.74			129,945,394.85
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.8905			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			129,945,394.85			139,756,272.16
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			106,899,495.30			147,079,506.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,629,184.80			1,629,184.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			32,822,237.95			1,784,900.81
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			32,822,237.95			1,784,900.81
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])			(974,564.23)			235,255.08
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			105,924,931.07			147,314,761.08
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)			33,796,802.18			1,629,184.80
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			105,924,931.07			
b. State Subventions (Line D8)			33,796,802.18			
c. Less: Excluded Appropriations (Line C23)			9,776,338.40			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			129,945,394.85			

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) 6,959,975.60
- 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) 165,238,704.50

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.21%

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)	6,553,180.13
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,566,412.16
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	20,300.00
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)	781,052.91
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)	10,920,945.20
9. Carry-Forward Adjustment (Part IV, Line F)	1,539,261.59
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,460,206.79

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	128,404,916.22
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	23,905,887.09
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,135,978.52
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	251,791.73
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,459,046.91
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)	359,742.32
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)	2,288,891.10
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)	17,771,272.74
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,836,244.95
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)	188,413,771.58

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 5.80%

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)
(Line A10 divided by Line B19) 6.61%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>10,920,945.20</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>472,356.64</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.23%) times Part III, Line B19); zero if negative	<u>1,539,261.59</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.23%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.23%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,539,261.59</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,539,261.59</u>

Approved indirect cost rate: 5.23%
 Highest rate used in any program: 5.23%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	89,237.35	4,667.11	5.23%
01	3010	269,799.76	14,110.00	5.23%
01	3210	13,019.00	678.98	5.22%
01	3212	766,352.74	40,080.24	5.23%
01	3213	1,083,251.18	56,654.03	5.23%
01	3215	126,575.58	6,619.90	5.23%
01	3310	2,294,712.00	120,013.00	5.23%
01	3311	17,122.00	895.00	5.23%
01	3312	356,864.22	18,664.00	5.23%
01	3315	65,019.00	3,401.00	5.23%
01	3345	450.00	23.00	5.11%
01	4035	233,449.25	12,209.39	5.23%
01	4127	29,819.67	596.40	2.00%
01	4203	148,350.77	2,967.01	2.00%
01	6266	29,696.92	1,553.14	5.23%
01	7388	23,913.24	1,250.66	5.23%
01	7422	646,613.62	33,817.89	5.23%
01	9010	5,214,939.10	77,423.00	1.48%
13	5310	2,836,244.95	148,335.61	5.23%

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
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	944,014.70		1,006,888.52	1,950,903.22
2. State Lottery Revenue	8560	2,778,498.00		1,274,562.56	4,053,060.56
3. Other Local Revenue	8600-8799	(23,730.87)		0.00	(23,730.87)
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)		3,698,781.83	0.00	2,281,451.08	5,980,232.91
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,740,665.60			1,740,665.60
2. Classified Salaries	2000-2999	1,156,978.08			1,156,978.08
3. Employee Benefits	3000-3999	795,448.46			795,448.46
4. Books and Supplies	4000-4999	4,164.87		958,305.77	962,470.64
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,524.82			1,524.82
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)		3,698,781.83	0.00	958,305.77	4,657,087.60
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	1,323,145.31	1,323,145.31
D. COMMENTS:					

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

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

Unaudited Actuals
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			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	104,643,586.04	29,762,443.30	134,406,029.34	10,239,880.05		144,645,909.39
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	2,969,744.56	762,919.94	3,732,664.50	284,377.40		4,017,041.90
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	39,958,073.60	6,262,398.87	46,220,472.47	3,521,360.58		49,741,833.05
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	251,791.73	31,500.93	283,292.66	21,582.98		304,875.64
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					245,158.98	245,158.98
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					236,625.15	236,625.15
----	Other Outgo					205,479.02	205,479.02
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		42,262.34	42,262.34	385,468.95		427,731.29
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(148,335.61)		(148,335.61)
----	Total General Fund and Charter Schools Funds Expenditures	147,823,195.93	36,861,525.38	184,684,721.31	14,304,334.35	687,263.15	199,676,318.81

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
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	98,069,794.81	2,789,128.70	3,262,924.01	81,982.82	439,755.70	0.00	0.00			0.00	0.00	104,643,586.04
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	2,969,744.56	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,969,744.56
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	29,704,317.10	3,806,497.87	0.00	351,110.79	2,744,458.96	3,351,596.74	0.00			92.14	0.00	39,958,073.60
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		251,791.73	0.00	0.00	0.00	251,791.73
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		130,743,856.47	6,595,626.57	3,262,924.01	433,093.61	3,184,214.66	3,351,596.74	0.00	251,791.73	0.00	92.14	0.00	147,823,195.93

* 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	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	13,332,661.18	16,429,782.12	0.00	29,762,443.30
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	357,010.48	405,909.46	0.00	762,919.94
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	4,561,753.84	1,719,145.93	(18,500.90)	6,262,398.87
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	31,500.93	0.00	0.00	31,500.93
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		42,262.34		42,262.34
Total Allocated Support Costs		18,282,926.43	18,597,099.85	(18,500.90)	36,861,525.38

Unaudited Actuals
2021-22
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,459,046.91
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	20,300.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,015,032.89
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,958,290.16
5	Total Central Administration Costs in General Fund and Charter Schools Funds	14,452,669.96
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	147,823,195.93
2	Total Allocated Costs (from Form PCR, Column 2, Total)	36,861,525.38
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	184,684,721.31
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	5,017,303.81
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	5,017,303.81
D. Total Direct Charged and Allocated Costs (B3 + C5)		189,702,025.12
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		7.62%

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)	245,158.98				245,158.98
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			236,625.15		236,625.15
Other Outgo (Objects 1000-7999)				205,479.02	205,479.02
Total Other Costs	245,158.98	0.00	236,625.15	205,479.02	687,263.15

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)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	825,972.52	264,142.59	12,524,127.79	4,668,683.52	18,597,099.84	0.00	(18,500.90)
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	634.87	634.87	634.87	634.87	688.10		
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	17.00	17.00	17.00	17.00	17.00		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	217.22	217.22	217.22	217.22	72.00		128.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services	1.50	1.50	1.50	1.50			
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)					1.77		
C. Total Allocation Factors	870.59	870.59	870.59	870.59	778.87	0.00	128.00

Unaudited Actuals
2021-22 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(15,571.26)	0.00	(148,335.61)				
Other Sources/Uses Detail					2,645,985.08	0.00		
Fund Reconciliation							7,187,251.70	6,991,428.15
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(6,213.74)	148,335.61	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							9,093.18	6,989.49
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	1,840.00	0.00						
Other Sources/Uses Detail					0.00	2,453,509.00		
Fund Reconciliation							4,746,104.00	4,747,944.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	18,105.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	18,105.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							4,746,104.00	4,746,104.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2021-22 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	192,476.08		
Fund Reconciliation							26,599.18	214,212.62
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	1,840.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							11,471.20	1,840.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	21,785.00	(21,785.00)	148,335.61	(148,335.61)	2,845,985.08	2,845,985.08	16,726,623.26	16,726,623.26

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
UNDUPLICATED PUPIL COUNT									1,067
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,322,789.31	0.00	0.00	0.00	853,153.25	9,167,207.29		11,343,149.85
2000-2999	Classified Salaries	4,006,006.66	0.00	0.00	0.00	495,275.51	8,800,479.08		13,301,761.25
3000-3999	Employee Benefits	2,073,924.60	0.00	0.00	0.00	538,322.32	7,232,709.88		9,844,956.80
4000-4999	Books and Supplies	223,663.13	0.00	0.00	0.00	0.00	100,935.72		324,598.85
5000-5999	Services and Other Operating Expenditures	451,252.20	0.00	0.00	0.00	878.20	4,682,740.99		5,134,871.39
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	8,735.46	0.00	0.00	0.00	0.00	0.00		8,735.46
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	8,086,371.36	0.00	0.00	0.00	1,887,629.28	29,984,072.96	0.00	39,958,073.60
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	3,424.00	139,572.00		142,996.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	6,262,398.83							6,262,398.83
	Total Indirect Costs and PCR Allocations	6,262,398.83	0.00	0.00	0.00	3,424.00	139,572.00	0.00	6,405,394.83
	TOTAL COSTS	14,348,770.19	0.00	0.00	0.00	1,891,053.28	30,123,644.96	0.00	46,363,468.43
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	220,296.30	0.00	0.00	0.00	174,701.21	1,777,558.47		2,172,555.98
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	57,553.91	0.00	0.00	0.00	45,743.99	548,947.52		652,245.42
4000-4999	Books and Supplies	92.14	0.00	0.00	0.00	0.00	49,655.85		49,747.99
5000-5999	Services and Other Operating Expenditures	333.80	0.00	0.00	0.00	450.00	137,107.50		137,891.30
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	278,276.15	0.00	0.00	0.00	220,895.20	2,513,269.34	0.00	3,012,440.69
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	3,424.00	139,572.00		142,996.00
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	3,424.00	139,572.00	0.00	142,996.00
	TOTAL BEFORE OBJECT 8980	278,276.15	0.00	0.00	0.00	224,319.20	2,652,841.34	0.00	3,155,436.69
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								3,155,436.69

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,102,493.01	0.00	0.00	0.00	678,452.04	7,389,648.82		9,170,593.87
2000-2999	Classified Salaries	4,006,006.66	0.00	0.00	0.00	495,275.51	8,800,479.08		13,301,761.25
3000-3999	Employee Benefits	2,016,370.69	0.00	0.00	0.00	492,578.33	6,683,762.36		9,192,711.38
4000-4999	Books and Supplies	223,570.99	0.00	0.00	0.00	0.00	51,279.87		274,850.86
5000-5999	Services and Other Operating Expenditures	450,918.40	0.00	0.00	0.00	428.20	4,545,633.49		4,996,980.09
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	8,735.46	0.00	0.00	0.00	0.00	0.00		8,735.46
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	7,808,095.21	0.00	0.00	0.00	1,666,734.08	27,470,803.62	0.00	36,945,632.91
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
PCRA	Program Cost Report Allocations	6,262,398.83							6,262,398.83
	Total Indirect Costs and PCR Allocations	6,262,398.83	0.00	0.00	0.00	0.00	0.00	0.00	6,262,398.83
	TOTAL BEFORE OBJECT 8980	14,070,494.04	0.00	0.00	0.00	1,666,734.08	27,470,803.62	0.00	43,208,031.74
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								43,208,031.74
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	2,097,891.25	0.00	0.00	0.00	0.00	0.00		2,097,891.25
3000-3999	Employee Benefits	879,130.60	0.00	0.00	0.00	0.00	0.00		879,130.60
4000-4999	Books and Supplies	223,570.99	0.00	0.00	0.00	0.00	0.00		223,570.99
5000-5999	Services and Other Operating Expenditures	25,183.40	0.00	0.00	0.00	0.00	0.00		25,183.40
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	8,735.46	0.00	0.00	0.00	0.00	0.00		8,735.46
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	3,234,511.70	0.00	0.00	0.00	0.00	0.00	0.00	3,234,511.70
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,234,511.70	0.00	0.00	0.00	0.00	0.00	0.00	3,234,511.70
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								22,022,288.43
	TOTAL COSTS								25,256,800.13

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

2020-21 Expenditures	A. State and Local	B. Local Only
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	40,151,430.84	23,172,154.32
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)	40,151,430.84	23,172,154.32
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	1,216.00	
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)	1,216.00	

SELPA: Santa Clara II (QQ)

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>
<u>Item #2</u>	4,919,871.05	4,919,871.05
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	4,919,871.05	4,919,871.05

SELPA: Santa Clara II (QQ)

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

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

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

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: Santa Clara II (QQ)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2018-19	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	46,363,468.43		
b. Less: Expenditures paid from federal sources	3,155,436.69		
c. Expenditures paid from state and local sources	43,208,031.74	46,788,720.06	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		46,788,720.06	
Less: Exempt reduction(s) for SECTION 1		4,919,871.05	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	43,208,031.74	41,868,849.01	1,339,182.73

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

	Actual FY 2021-22	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	46,363,468.43		
b. Less: Expenditures paid from federal sources	3,155,436.69		
c. Expenditures paid from state and local sources	43,208,031.74	46,788,720.06	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		46,788,720.06	
Less: Exempt reduction(s) from SECTION 1		4,919,871.05	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	43,208,031.74	41,868,849.01	
d. Special education unduplicated pupil count	1,067	1,309	
e. Per capita state and local expenditures (A2c/A2d)	40,494.88	31,985.37	8,509.51

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: Santa Clara II (QQ)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2021-22	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	25,256,800.13	26,784,362.70	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>26,784,362.70</u>	
Less: Exempt reduction(s) from SECTION 1		4,919,871.05	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>25,256,800.13</u>	<u>21,864,491.65</u>	<u>3,392,308.48</u>

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

	Actual FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	25,256,800.13	23,172,154.32	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>23,172,154.32</u>	
Less: Exempt reduction(s) from SECTION 1		4,919,871.05	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>25,256,800.13</u>	<u>18,252,283.27</u>	
b. Special education unduplicated pupil count	1,067	1,216	
c. Per capita local expenditures (B2a/B2b)	<u>23,670.85</u>	<u>15,010.10</u>	<u>8,660.75</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.

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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
UNDUPLICATED PUPIL COUNT									1,067
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,523,794.00	0.00	0.00	0.00	957,554.00	11,338,532.00		13,819,880.00
2000-2999	Classified Salaries	4,392,758.00	0.00	0.00	0.00	590,360.00	10,652,762.00		15,635,880.00
3000-3999	Employee Benefits	2,313,727.00	0.00	0.00	0.00	521,180.00	7,960,307.00		10,795,214.00
4000-4999	Books and Supplies	236,750.00	0.00	0.00	0.00	958.00	112,718.00		350,426.00
5000-5999	Services and Other Operating Expenditures	36,765.00	0.00	0.00	0.00	494.00	4,588,964.00		4,626,223.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	9,000.00	0.00	0.00	0.00	0.00	0.00		9,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,512,794.00	0.00	0.00	0.00	2,070,546.00	34,653,283.00	0.00	45,236,623.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	4,112.00	145,455.00		149,567.00
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	4,112.00	145,455.00	0.00	149,567.00
	TOTAL COSTS	8,512,794.00	0.00	0.00	0.00	2,074,658.00	34,798,738.00	0.00	45,386,190.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,228,930.00	0.00	0.00	0.00	767,847.00	9,367,351.00		11,364,128.00
2000-2999	Classified Salaries	4,392,758.00	0.00	0.00	0.00	590,360.00	10,652,762.00		15,635,880.00
3000-3999	Employee Benefits	2,235,011.00	0.00	0.00	0.00	460,070.00	7,291,912.00		9,986,993.00
4000-4999	Books and Supplies	231,750.00	0.00	0.00	0.00	958.00	73,707.00		306,415.00
5000-5999	Services and Other Operating Expenditures	35,765.00	0.00	0.00	0.00	0.00	4,565,633.00		4,601,398.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	9,000.00	0.00	0.00	0.00	0.00	0.00		9,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,133,214.00	0.00	0.00	0.00	1,819,235.00	31,951,365.00	0.00	41,903,814.00
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	8,133,214.00	0.00	0.00	0.00	1,819,235.00	31,951,365.00	0.00	41,903,814.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								41,903,814.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	2,227,917.00	0.00	0.00	0.00	0.00	0.00		2,227,917.00	
3000-3999	Employee Benefits	1,011,855.00	0.00	0.00	0.00	0.00	0.00		1,011,855.00	
4000-4999	Books and Supplies	231,750.00	0.00	0.00	0.00	0.00	0.00		231,750.00	
5000-5999	Services and Other Operating Expenditures	29,250.00	0.00	0.00	0.00	0.00	0.00		29,250.00	
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	9,000.00	0.00	0.00	0.00	0.00	0.00		9,000.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	3,509,772.00	0.00	0.00	0.00	0.00	0.00	0.00	3,509,772.00	
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	3,509,772.00	0.00	0.00	0.00	0.00	0.00	0.00	3,509,772.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									25,595,458.00
	TOTAL COSTS									29,105,230.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,067
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,322,789.31	0.00	0.00	0.00	853,153.25	9,167,207.29		11,343,149.85
2000-2999	Classified Salaries	4,006,006.66	0.00	0.00	0.00	495,275.51	8,800,479.08		13,301,761.25
3000-3999	Employee Benefits	2,073,924.60	0.00	0.00	0.00	538,322.32	7,232,709.88		9,844,956.80
4000-4999	Books and Supplies	223,663.13	0.00	0.00	0.00	0.00	100,935.72		324,598.85
5000-5999	Services and Other Operating Expenditures	451,252.20	0.00	0.00	0.00	878.20	4,682,740.99		5,134,871.39
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	8,735.46	0.00	0.00	0.00	0.00	0.00		8,735.46
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	8,086,371.36	0.00	0.00	0.00	1,887,629.28	29,984,072.96	0.00	39,958,073.60
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	3,424.00	139,572.00		142,996.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	6,262,398.83							6,262,398.83
	Total Indirect Costs	0.00	0.00	0.00	0.00	3,424.00	139,572.00	0.00	142,996.00
	TOTAL COSTS	8,086,371.36	0.00	0.00	0.00	1,891,053.28	30,123,644.96	0.00	40,101,069.60
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	220,296.30	0.00	0.00	0.00	174,701.21	1,777,558.47		2,172,555.98
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	57,553.91	0.00	0.00	0.00	45,743.99	548,947.52		652,245.42
4000-4999	Books and Supplies	92.14	0.00	0.00	0.00	0.00	49,655.85		49,747.99
5000-5999	Services and Other Operating Expenditures	333.80	0.00	0.00	0.00	450.00	137,107.50		137,891.30
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	278,276.15	0.00	0.00	0.00	220,895.20	2,513,269.34	0.00	3,012,440.69
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	3,424.00	139,572.00		142,996.00
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	3,424.00	139,572.00	0.00	142,996.00
	TOTAL BEFORE OBJECT 8980	278,276.15	0.00	0.00	0.00	224,319.20	2,652,841.34	0.00	3,155,436.69
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								3,155,436.69

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,102,493.01	0.00	0.00	0.00	678,452.04	7,389,648.82		9,170,593.87
2000-2999	Classified Salaries	4,006,006.66	0.00	0.00	0.00	495,275.51	8,800,479.08		13,301,761.25
3000-3999	Employee Benefits	2,016,370.69	0.00	0.00	0.00	492,578.33	6,683,762.36		9,192,711.38
4000-4999	Books and Supplies	223,570.99	0.00	0.00	0.00	0.00	51,279.87		274,850.86
5000-5999	Services and Other Operating Expenditures	450,918.40	0.00	0.00	0.00	428.20	4,545,633.49		4,996,980.09
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	8,735.46	0.00	0.00	0.00	0.00	0.00		8,735.46
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	7,808,095.21	0.00	0.00	0.00	1,666,734.08	27,470,803.62	0.00	36,945,632.91
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
PCRA	Program Cost Report Allocations (non-add)	6,262,398.83							6,262,398.83
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	7,808,095.21	0.00	0.00	0.00	1,666,734.08	27,470,803.62	0.00	36,945,632.91
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								36,945,632.91
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	2,097,891.25	0.00	0.00	0.00	0.00	0.00		2,097,891.25
3000-3999	Employee Benefits	879,130.60	0.00	0.00	0.00	0.00	0.00		879,130.60
4000-4999	Books and Supplies	223,570.99	0.00	0.00	0.00	0.00	0.00		223,570.99
5000-5999	Services and Other Operating Expenditures	25,183.40	0.00	0.00	0.00	0.00	0.00		25,183.40
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	8,735.46	0.00	0.00	0.00	0.00	0.00		8,735.46
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	3,234,511.70	0.00	0.00	0.00	0.00	0.00	0.00	3,234,511.70
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,234,511.70	0.00	0.00	0.00	0.00	0.00	0.00	3,234,511.70
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								22,022,288.43
	TOTAL COSTS								25,256,800.13

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

SELPA: Santa Clara II (QQ)

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>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA: Santa Clara II (QQ)

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)	

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

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

<p>Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must 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>

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SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2021-22	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	45,386,190.00		
b. Less: Expenditures paid from federal sources	3,482,376.00		
c. Expenditures paid from state and local sources	41,903,814.00	43,208,031.74	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(6,262,398.83)	
Comparison year's expenditures, adjusted for MOE calculation		36,945,632.91	
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	41,903,814.00	36,945,632.91	4,958,181.09

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

	Budgeted Amounts FY 2022-23	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	45,386,190.00		
b. Less: Expenditures paid from federal sources	3,482,376.00		
c. Expenditures paid from state and local sources	41,903,814.00	43,208,031.74	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(6,262,398.83)	
Comparison year's expenditures, adjusted for MOE calculation		36,945,632.91	
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	41,903,814.00	36,945,632.91	
d. Special education unduplicated pupil count	1067	1067	
e. Per capita state and local expenditures (A2c/A2d)	39,272.55	34,625.71	4,646.84

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.

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B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2022-23	Comparison Year FY 2021-22	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	29,105,230.00	25,248,084.92	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		25,248,084.92	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>29,105,230.00</u>	<u>25,248,084.92</u>	<u>3,857,145.08</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 FY 2021-22	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	29,105,230.00	25,248,084.92	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		25,248,084.92	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>29,105,230.00</u>	<u>25,248,084.92</u>	
b. Special education unduplicated pupil count	<u>1,067</u>	<u>1,067</u>	
c. Per capita local expenditures (B2a/B2b)	<u>27,277.63</u>	<u>23,662.69</u>	<u>3,614.94</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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Unaudited Actuals
2021-22 Unaudited Actuals
Technical Review Checks

Cupertino Union Elementary

Santa Clara 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) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

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

FUND	RESOURCE	OBJECT	VALUE
01	7425	8590	-2,367.00

Explanation: Clearing of prior years over accrual

13 5310 5100 -118,073.62
 Explanation:Direct Cost transfer to CACFP Meal's expenditure.

13 5310 8634 -1,836.50
 Explanation:Food service sales lunch refund greater than collected.

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

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
01	7425	-2,367.00

Explanation:Positive balance is reflect at next reporting period.

21	9010	-133,700.60
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Explanation:Positive balance is reflect at next reporting period.

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
01	3215	1000	-1,248.25

Explanation:Purhcase order adjustment/change coded incorrectly, this will be fixed with next reporting period.

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation 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.

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Unaudited Actuals
2022-23 Budget
Technical Review Checks

Cupertino Union Elementary

Santa Clara 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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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) is greater than zero in the following resources by fund. Positive balances in funds 61 through 95, in restricted resources, must be reported in Net Investment in Capital Assets (Object 9796) and/or Restricted Net Position (Object 9797). EXCEPTION

FUND	RESOURCE	AMOUNT
63	9010	436,834.00

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
13	5320	-100,000.00
Total of negative resource balances for Fund 13		-100,000.00

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

FUND	RESOURCE	OBJECT	VALUE
13	5320	9790	-100,000.00

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

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

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

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data 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.