

San Mateo-Foster City School District



2021-22 Unaudited Actuals

Board of Trustees

Kenneth Chin
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September 15, 2022

San Mateo Foster City School District
2021-2022 Unaudited Actuals

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2021-2022 Unaudited Actuals Executive Summary

Overview

This report represents the final summary of all revenues and expenditures for the 2021-22 fiscal year, as well as the beginning and final ending balances for each district fund. Unaudited actual balances will be verified by an independent audit firm. The audited report will be completed by December 15, 2022 and reported to the Board by January 2023.

Accounting is the fiscal information system for business. The District's accounting, referred to as Governmental Accounting, is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

In FY 2021-22, there were twelve funds in the District accounting system. The District's funds include:

General Fund (Fund 01)

Child Development Program (Fund 12)

Cafeteria Special Revenue (Fund 13)

Deferred Maintenance (Fund 14)

Special Reserve Other Than Capital Outlay Projects (Fund 17)

Building (Fund 21)

Capital Facilities (Fund 25)

Special Reserve for Capital Outlay Projects (Fund 40)

Bond Interest and Redemption Fund (Fund 51)

Other Enterprise Fund (Fund 63)

Retiree Benefits Fund (Fund 71)

Foundation Private-Purpose Trust Fund (Fund 73)

General Fund Overview

General Fund (Fund 01): This is the chief operating fund for the District. It is used to account for the ordinary operations of the District. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund. In the General Fund, there are General Fund Unrestricted and General Fund Restricted.

General Fund Unrestricted: Unrestricted funds are monies received that are not restricted in their use. The District can spend unrestricted monies on those programs that fit and meet its priority.

General Fund Restricted: Restricted funds account for those projects and activities that are funded by external revenue sources that are legally restricted or restricted by the donor to specific purposes. For example, special education funds are restricted. They can only be spent on students with identified special needs and in the manner outlined in state and federal law.

General Fund Summary:

Revenues Summary, including other financing sources: \$177,154,955 (Unrestricted \$103,977,772; Restricted: \$73,177,183)

LCFF Sources (Object 8010-8099): \$129,793,538 (Unrestricted: \$122,198,752; Restricted: \$7,594,786)

Being a Basic Aid school district, LCFF revenues mainly comes from property taxes, state aid, Education Protection Account, and community redevelopment funds. The restricted amount of \$7,594,786 represented Sp. Ed. (AB 602) Portion of property tax. It constituted 73.4% of the District total revenues.

Federal Revenue (Object 8100-8299): \$6,538,006 (Unrestricted: \$0; Restricted: \$6,538,006)

This represents 3.7% of the total general fund revenues. The restricted amount included funding for Special Education funding of \$2,302,383, No Child Left Behind (NCLB) funding of \$1,772,580 which included Title I, Title II, and Title III, Other Federal funding of \$2,463,043 including Medical Billing Option, ESSER emergency, ESSER II, ELO-G (ESSER II Reserve) and GEER II.

Other State Revenue (Object 8300-8599): \$20,590,347 (Unrestricted: \$2,642,959; Restricted: \$17,947,388)

Other State Revenue represented 11.6% of the total general fund revenues. The unrestricted funds included the mandated block grant, unrestricted Lottery, and SPED Early Intervention Pre-K. The restricted state revenues include restricted Lottery, After School Education & Safety (ASES), TUPE, SB117 (COVID-19 Respond Fund), Kitchen Infrastructure Upgrade and Child Nutrition Staff Training, and Other State Mental Health, and STRS on behalf.

Other Local Revenue (Object 8600-8799): \$20,233,063 (Unrestricted: \$5,842,050; Restricted: \$14,391,013)

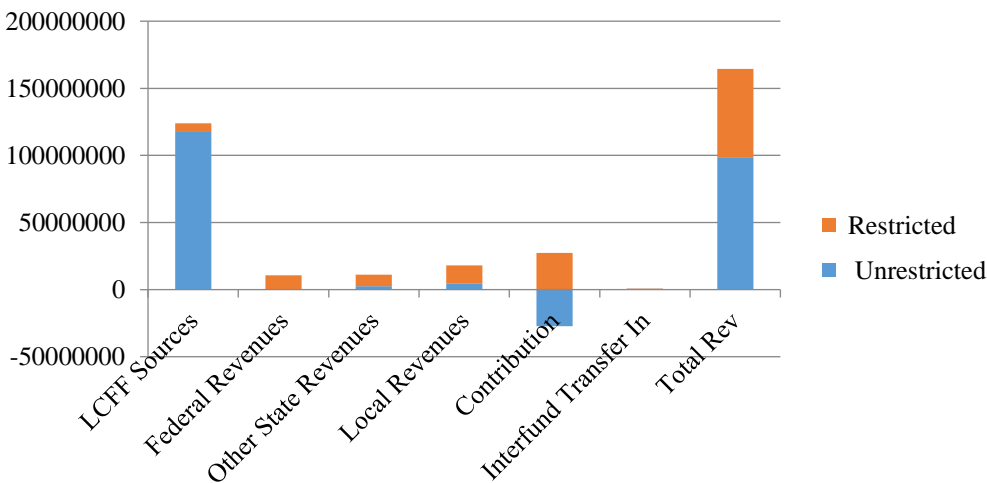
This represented 11.4% of the total general fund revenues. The unrestricted revenues included lease and rental income, interest income, facility uses, and unrestricted parcel tax. The restricted

revenues included restricted parcel tax, restricted leases and rental incomes, donations and local grants.

Contributions: Contributions represent the amount of money that must be contributed from unrestricted resources in the general fund when the expenditures incurred for a given restricted resource exceed the amount available for expenditure. This account may also apply to contributions of unrestricted resources to other unrestricted resources such as supplemental programs under LCAP. This account must net to zero at the fund level. The total contributions from unrestricted fund to restricted programs were \$26,705,989. The followings were the programs that were subject to contributions.

Local Assistance (RE 3310) : \$1,841,793
PreSchool (RE 3315): \$363,974
AB 602-Sp. ED. (RE 6500): \$19,403,325
Mental Health (RE 6546): \$74,919
Routine Maintenance (RE 8150): \$4,900,000
Needed Family Bus Pass (RE 9009): \$342
After School Sport (RE 9022): \$100,000
CTE-COE Program (RE 9124): \$1,299
SMCOE TUPE (RE 9690) : \$2
Crossing Guard-Foster City: \$20,335
Total: \$26,705,989

The following chart illustrates the breakdown of revenues.



	Unrestricted	Restricted	Total	%
LCFF Sources	\$122,198,752	\$7,594,786	\$129,793,538	73.4%
Federal Revenues	\$0	6,538,006	\$6,538,006	3.7%
Other State Revenues	\$2,642,959	17,947,388	\$20,590,347	11.6%
Local Revenues	\$5,842,050	14,391,013	\$20,233,063	11.4%
Contribution	(\$26,705,990)	26,705,990	\$0	0.0%
Interfund Transfer In	\$0	0	\$0	0.0%
Total Rev	\$103,977,772	\$73,177,183	\$177,154,955	100.0%

Expenditures Summary, including other financial uses: \$170,016,300 (Unrestricted \$100,115,975; Restricted: \$69,900,325)

Certificated Salaries (Object 1000-1999): \$72,304,697 (Unrestricted: \$55,302,031; Restricted: \$17,002,665)

Certificated salaries are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing. Certificated salaries include teachers, counselors, psychologists, and certificated management. For the 2021-22 fiscal year, total certificated salaries represented about 42.5% of the total expenditures.

Classified Salaries (Object 2000-2999): \$19,082,881 (Unrestricted: \$10,740,085; Restricted \$8,342,796)

This classification represents the salaries paid for the positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. The positions in this classification are library/media staff, office staff, clerical assistant, district office staff, instructional aides, and maintenance and operations staff. For 2021-22, it was about 11.2% of the total expenditures.

Employee Benefits (Object 3000-3999): \$39,010,536 (Unrestricted: \$21,841,606; Restricted: -\$17,168,930)

Employee benefits include retirement plans (State Teachers' Retirement System-STRS, and Public Employees' Retirement System-PERS), Health and Welfare benefits, Other Post-Employment Benefits (OPEB) Annual Required Contributions (ARC), and payroll related statutory costs such as Workers' Compensation, State Unemployment Insurance, FICA, and Medicare. For 2021-22, It was about 22.9% of the total expenditures.

Books and Supplies (Object 4000-4999): \$7,489,230 (Unrestricted: \$2,587,663; Restricted \$4,901,567)

These accounts are for expenditures related to curriculum books and supplies, other reference materials, and non-capitalized classroom equipment. One of the bigger expenditures was for material and supplies categories about \$6.4M including material and supplies, custodial material technology supplies, and maintenance related supplies. We also spent about \$0.5M (district as a whole) for Noncapitalized Equipment such as teacher geek maker carts. The rest of the spending was for core curricula material and reference materials and books. It represented 4.4% of the total expenditures.

Services and Other Operation Expenditures (Object 5000-5999): \$31,360,441 (Unrestricted \$10,204,376; Restricted \$21,156,065)

These accounts are for expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, legal, consulting services, and other basic operating expenditures. The expenditures in category represented 18.4% of the total expenditures.

Capital Outlay (Object 6000-6999): \$355,669 (Unrestricted: \$19,307; Restricted: \$336,363)

Capital Outlay is for expenditure that exceeds \$5,000 as value and is subject to depreciation. The transactions mainly for part of construction and architectural costs for district office and food services. It presented 0.2% of the total expenditures.

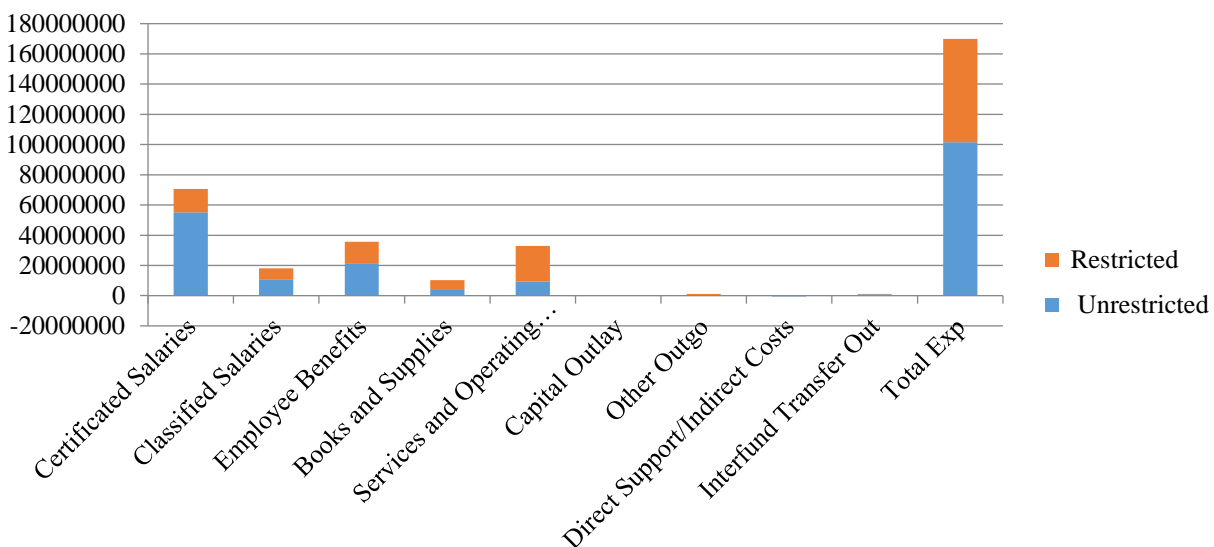
Total Other Outgo and Indirect Costs (Object 7100-7499): \$291,982

The major expenditures included the net of tuitions to COE for excess costs (Special Education) of \$567,334 and indirect costs of negative of \$275,352.

Transfer Out (Object 7600-7629): \$120,863 (Unrestricted: \$85,691; Restricted: \$35,172).

The major expenditures were for the Flood Insurance of \$85,691 to fund 17, and RDA money received in general fund and needed to transfer out to fund 40 (Sp. Reserve Fund for Capital Outlay) according to laws. This category represented 0.1% of the total expenditures.

The following chart illustrates the breakdown of total expenditures of 2021-22.



	Unrestricted	Restricted	Total	%	
Certificated Salaries	\$55,302,031	\$17,002,665	\$72,304,697	42.5%	
Classified Salaries	10,740,085	\$8,342,796	\$19,082,881	11.2%	
Employee Benefits	21,841,606	\$17,168,931	\$39,010,536	22.9%	
Books and Supplies	2,587,663	\$4,901,567	\$7,489,230	4.4%	
Services and Operating Expenses	10,204,376	\$21,156,065	\$31,360,441	18.4%	
Capital Outlay	19,307	\$336,363	\$355,669	0.2%	
					combination of Other Outgo & Direct Support
Other Outgo	0	\$567,334	\$567,334	0.2%	
Direct Support/Indirect Costs	(664,784)	\$389,432	(\$275,352)		
Interfund Transfer Out	85,691	\$35,172	\$120,863	0.1%	
Total Exp	\$100,115,975	\$69,900,325	\$170,016,300	100.0%	

Fund Balance: \$67,372,641 (Unrestricted: \$41,640,326; Restricted: \$25,732,315)

Since 2010-11, LEAs are required to disclose the components of the fund balance because of the GASB 54. The following represents the components of fund balance.

	Unaudited Actuals 2021-22: \$41,640,326
Non Spendable	\$ 35,000
Prepaid Expenses	\$967,640
Committed: Stabilization Arrangements @3%	\$5,100,489
Assigned: Vacation	\$500,000
One Month Payroll	\$10,894,844
Set aside for mold insurance	\$291,595
Set aside for insurance deduction for P&L	\$500,000
Supplemental carryover (2021 -22)	\$1,179,089
Technology Upgrades	\$700,000
Set aside for covering partial deficit spending	\$3,043,426
Prior year COVID reserve for future allocation	\$9,250,708
Professional Development	\$2,500,000
Lottery (RE 1100, Reserve for textbooks adoption)	\$1,577,046
Reserve for Economic Uncertainties @3%	\$5,100,489

Other Funds Overview

CHILD DEVELOPMENT PROGRAM (Fund 12): This fund is used to separately track federal, state, and local resources used to operate the Child Development Programs. The program includes State Preschools and Federal Child Care. For 2021-22, the total revenues were \$3,452,998 and total expenditures were \$3,444,256. With the beginning balance of \$1,173,458, the ending balance was \$1,182,200.

CAFETERIA SPECIAL REVENUE (FUND 13): This fund is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090 and 38093). The principal revenues in this fund are: Child Nutrition Programs (Federal) Child Nutrition Programs (State) Food Service Sales Interest All Other Local Revenue. The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (Education Code sections 38091 and 38100). For 2021-22, the total revenues were \$6,165,191 and total expenditures were \$4,080,116. With the beginning balance of \$2,313,599, the ending balance of 2021-22 was \$4,398,674.

DEFERRED MAINTENANCE (Fund 14): This fund historically has been used to account for state apportionments and the District's contribution for deferred maintenance purposes. For 2021-22, the total revenues were \$55,440 and total expenditures were \$124,303. With the beginning balance of \$6,065,288, the ending balance of 2021-22 was \$5,996,425.

SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY PROJECTS (Fund 17): This fund is used for the accumulation of general fund monies for general operating purposes to be used in future. Fund 17 is not for capital outlay. For 2021-22, the total revenues were \$93,530 and total expenditures were \$0. With the beginning balance of \$786,547, the ending balance of 2021-22 was \$880,077.

BUILDING (Fund 21): This fund exists to account for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued. The general obligation bond represents the voters approved Measure X, general obligation bond in the amount of \$148M in November 2015. For 2021-22, the total revenues were \$1,274,641 and total expenditures were \$39,512,028. With the beginning balance of \$139,903,133, the ending balance of 2021-22 was \$101,665,745.

CAPITAL FACILITIES (Fund 25): The purpose of this fund is to account for monies received from fees levied on developers (aka Developer Fees), or other agencies as a condition of approving a development. The interest earned in this fund is restricted to this fund. The expenditures in this fund are restricted to the purposes specified in agreements with the developer or specified in Government Code. Government Code requires that an annual report of income and expenditures from developer fees and the beginning and ending fund balances in this fund be made available to the public within 180 days, after the end of each fiscal year. Government Code 66001 requires a five-year report if there are any balances remaining in the Fund at the end of the prior year fiscal year. By the end of the December, the administration will report the result to the Board to be in compliance with the law. For 2021-22, the total revenues were \$1,452,437 and total expenditures were \$221,576. With the beginning balance of \$4,875,791, the ending balance of 2021-22 was \$6,106,651.

County School Facility Fund (Fund 35): The fund is established to account for new school facility construction, modernization projects and facility hardship grants, per Education Code. For 2021-22, the total revenues were \$245 and total expenditures were \$0. With the beginning balance of \$25,637, the ending balance of 2021-22 was \$25,882.

SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS (Fund 40): This fund provides for the accumulation of general fund monies for capital outlay purposes. This fund may also be used to account for other revenues specifically for capital projects. For 2021-22, the total revenues were \$231,556 and total expenditures were \$133,852. With the beginning balance of \$16,250,391, the ending balance of 2021-22 was \$16,348,095.

Bond Interest and Redemption Fund (Fund 51): This fund is used for the repayment of bonds issued for the District. The County Auditor maintains control over the District's Bond Interest and Redemption Fund. For 2021-22, the total revenues were \$33,763,013 and total expenditures were \$26,989,528. With the beginning balance of \$30,690,228, the ending balance of 2021-22 was \$37,463,713.

Other Enterprise fund (Fund 63): The fund is used to account for any activities for which a fee is charged to external users for goods or services. The district uses this fund to account for Fees Based Child Care Centers, Super CO-OP (Cafeteria consortia), and Fees Based Pre-K. The ending balance was \$5,320,523 which included \$654,049 for Super CO-OP and the balance of \$4,666,474 was for fees-based child care.

RETIREE BENEFIT (Fund 71): The District uses this fund to account for retiree benefits. For 2021-22, the total revenues were \$2,716,754 and total expenditures were \$2,016,227. With the beginning balance of \$25,418,379, the ending balance of 2021-22 was \$26,118,906.

Foundation Private Purpose Trust Fund (Fund 73): This is to account for gifts or bequests per Education Code. It can only be spent for the specific purposes of the gifts or bequest. For 2021-22, the total revenues were \$22,662 and total expenditures were \$21,713. With the beginning balance of \$143,344, the ending balance of 2021-22 was \$144,293.

The following chart displaces revenues, expenditures, and changes in fund balance for each single fund (other than General Fund):

2021-22 Other Funds, Unaudited Actuals	Beginning Balance	Revenues	Expenditures	Ending Balance (UA)
Child Development, Fund 12	1,173,458	3,452,998	3,444,256	1,182,200
Cafeteria, Fund 13	2,313,599	6,165,191	4,080,116	4,398,674
Deferred Maint., Fund 14	6,065,288	55,440	124,303	5,996,425
Sp. Reserve, Fund 17	786,547	93,530	-	880,077
Building, Fund 21	139,903,133	1,274,641	39,512,028	101,665,745
Capital Facility, Fund 25	4,875,791	1,422,827	221,576	6,077,041
County School Facility, Fund 35	25,637	245	-	25,882
Sp. Reserve, Capital, Fund 40	16,250,391	231,556	133,852	16,348,095
Bond Interest & Redemption, Fund 51	30,690,228	33,763,013	26,989,528	37,463,713
Other Enterprise, Fund 63	3,541,625	8,252,418	6,473,520	5,320,523
Retiree Benefits, Fund 71	25,418,379	2,716,754	2,016,227	26,118,906
Foundation Private Trust, Fund 73	143,344	22,662	21,713	144,293

Final Note:

We are pleased to report that the Unaudited Actual reflects our spending priority, maintains fiscal health, and meets all legal requirements. As we are closing the 2021-22 fiscal year and entering the 22-23 fiscal year, the economy has slowed down due in large part of the inflation, COVID-19 pandemic, severe drought, and coupled with recent California wildfires make our operation challenging. We will continue to monitor developments in the economy and diligently plan our budget accordingly, and better understand our financial objectives and strategies to sustain a high level of fiscal efficiency and overall solvency.

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)	60.35%
	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.	\$10,626,537.17
	Adjusted Appropriations Limit	\$122,220,590.59
	Appropriations Subject to Limit	\$122,220,590.59
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	4.65%

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 15, 2022

To the Superintendent of Public Instruction:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

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

Date: _____

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

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			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		122,198,751.96	7,594,786.27	129,793,538.23	129,694,338.00	7,282,709.00	136,977,047.00	5.5%
2) Federal Revenue	8100-8299		0.00	6,538,006.17	6,538,006.17	0.00	10,988,310.00	10,988,310.00	68.1%
3) Other State Revenue	8300-8599		2,642,959.32	17,947,387.94	20,590,347.26	2,200,468.00	11,860,901.00	14,061,369.00	-31.7%
4) Other Local Revenue	8600-8799		5,842,049.89	14,391,013.23	20,233,063.12	4,802,376.00	11,185,194.00	15,987,570.00	-21.0%
5) TOTAL, REVENUES			130,683,761.17	46,471,193.61	177,154,954.78	136,697,182.00	41,317,114.00	178,014,296.00	0.5%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		55,302,031.33	17,002,665.49	72,304,696.82	60,033,599.30	16,511,209.85	76,544,809.15	5.9%
2) Classified Salaries	2000-2999		10,740,084.64	8,342,796.10	19,082,880.74	12,132,780.35	8,456,541.55	20,589,321.90	7.9%
3) Employee Benefits	3000-3999		21,841,605.88	17,168,930.54	39,010,536.42	26,721,914.86	18,960,903.37	45,682,818.23	17.1%
4) Books and Supplies	4000-4999		2,587,663.28	4,901,566.99	7,489,230.27	2,298,471.90	2,913,410.88	5,211,882.78	-30.4%
5) Services and Other Operating Expenditures	5000-5999		10,204,376.26	21,156,064.99	31,360,441.25	11,736,871.27	25,557,436.57	37,294,307.84	18.9%
6) Capital Outlay	6000-6999		19,306.72	336,362.67	355,669.39	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		0.00	567,334.09	567,334.09	0.00	1,249,231.00	1,249,231.00	120.2%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(664,784.08)	389,432.30	(275,351.78)	(951,222.00)	501,026.00	(450,196.00)	63.5%
9) TOTAL, EXPENDITURES			100,030,284.03	69,865,153.17	169,895,437.20	111,972,415.68	74,149,759.22	186,122,174.90	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,653,477.14	(23,393,959.56)	7,259,517.58	24,724,766.32	(32,832,645.22)	(8,107,878.90)	-211.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		85,691.00	35,172.20	120,863.20	1,061,738.00	33,959.00	1,095,697.00	806.6%
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		(26,705,989.63)	26,705,989.63	0.00	(30,641,568.00)	30,641,568.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,791,680.63)	26,670,817.43	(120,863.20)	(31,703,306.00)	30,607,609.00	(1,095,697.00)	806.6%

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)			3,861,796.51	3,276,857.87	7,138,654.38	(6,978,539.68)	(2,225,036.22)	(9,203,575.90)	-228.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	37,778,529.54	22,455,457.19	60,233,986.73	41,640,326.05	25,732,315.06	67,372,641.11	11.9%
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)			37,778,529.54	22,455,457.19	60,233,986.73	41,640,326.05	25,732,315.06	67,372,641.11	11.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,778,529.54	22,455,457.19	60,233,986.73	41,640,326.05	25,732,315.06	67,372,641.11	11.9%
2) Ending Balance, June 30 (E + F1e)			41,640,326.05	25,732,315.06	67,372,641.11	34,661,786.37	23,507,278.84	58,169,065.21	-13.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	967,639.72	242,010.32	1,209,650.04	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	25,494,469.17	25,494,469.17	0.00	24,416,402.76	24,416,402.76	-4.2%
c) Committed									
Stabilization Arrangements		9750	5,100,489.01	0.00	5,100,489.01	5,616,536.00	0.00	5,616,536.00	10.1%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	30,436,708.31	0.00	30,436,708.31	23,393,714.37	0.00	23,393,714.37	-23.1%
Vacation Payout	0000	9780	500,000.00		500,000.00				
Set aside for mold insurance	0000	9780	291,595.00		291,595.00				
Set aside for P&L insurance deductible	0000	9780	500,000.00		500,000.00				
Reserve for additional professional deve	0000	9780	2,500,000.00		2,500,000.00				
One month payroll	0000	9780	10,894,844.00		10,894,844.00				
Delays from 19-20 allocations due to CC	0000	9780	9,250,708.00		9,250,708.00				
Technology upgrade and refresh	0000	9780	700,000.00		700,000.00				
Supplemental carryover	0000	9780	1,179,089.13		1,179,089.13				
Set aside for covering partial deficit spei	0000	9780	3,043,425.85		3,043,425.85				
Vacation Payout	0000	9780				500,000.00		500,000.00	
Set aside for mold insurance	0000	9780				291,595.00		291,595.00	
Set aside for P&L insurance deductible	0000	9780				500,000.00		500,000.00	
Reserve for additional professional deve	0000	9780				2,500,000.00		2,500,000.00	
One month payroll	0000	9780				11,794,730.00		11,794,730.00	

			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Delays from 19-20 allocations due to CC	0000	9780				3,427,562.65		3,427,562.65	
Technology upgrade and refresh	0000	9780				700,000.00		700,000.00	
Set aside for covering partial deficit spei	0000	9780				1,189,654.39		1,189,654.39	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,100,489.01	0.00	5,100,489.01	5,616,536.00	0.00	5,616,536.00	10.1%
Unassigned/Unappropriated Amount		9790	0.00	(4,164.43)	(4,164.43)	0.00	(909,123.92)	(909,123.92)	21730.7%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury	9110		40,433,773.72	23,828,801.77	64,262,575.49				
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00	0.00	0.00				
b) in Banks	9120		(398.45)	(275.00)	(673.45)				
c) in Revolving Cash Account	9130		35,000.00	0.00	35,000.00				
d) with Fiscal Agent/Trustee	9135		217,592.61	0.00	217,592.61				
e) Collections Awaiting Deposit	9140		0.00	871,341.16	871,341.16				
2) Investments	9150		0.00	0.00	0.00				
3) Accounts Receivable	9200		2,061,666.48	5,272,895.54	7,334,562.02				
4) Due from Grantor Government	9290		0.00	0.00	0.00				
5) Due from Other Funds	9310		243,003.74	54,287.10	297,290.84				
6) Stores	9320		0.00	0.00	0.00				
7) Prepaid Expenditures	9330		967,639.72	242,010.32	1,209,650.04				
8) Other Current Assets	9340		0.00	0.00	0.00				
9) Lease Receivable	9380		0.00	0.00	0.00				
10) TOTAL, ASSETS			43,958,277.82	30,269,060.89	74,227,338.71				
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		2,217,560.13	2,951,475.21	5,169,035.34				
2) Due to Grantor Governments	9590		0.00	0.00	0.00				
3) Due to Other Funds	9610		100,391.64	35,172.20	135,563.84				
4) Current Loans	9640		0.00	0.00	0.00				
5) Unearned Revenue	9650		0.00	1,550,098.42	1,550,098.42				
6) TOTAL, LIABILITIES			2,317,951.77	4,536,745.83	6,854,697.60				
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									

			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)	
Description	Resource Codes	Object Codes							
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			41,640,326.05	25,732,315.06	67,372,641.11				

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	7,821,366.00	0.00	7,821,366.00	7,821,366.00	0.00	7,821,366.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,232,328.00	0.00	2,232,328.00	2,129,842.00	0.00	2,129,842.00	-4.6%
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	354,736.88	0.00	354,736.88	378,966.00	0.00	378,966.00	6.8%
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	104,522,217.05	0.00	104,522,217.05	111,819,417.00	0.00	111,819,417.00	7.0%
Unsecured Roll Taxes		8042	3,977,812.15	0.00	3,977,812.15	4,249,497.00	0.00	4,249,497.00	6.8%
Prior Years' Taxes		8043	3,209.36	0.00	3,209.36	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,294,863.52	0.00	3,294,863.52	3,295,250.00	0.00	3,295,250.00	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			122,206,532.96	0.00	122,206,532.96	129,694,338.00	0.00	129,694,338.00	6.1%
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	(7,781.00)	0.00	(7,781.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	7,594,786.27	7,594,786.27	0.00	7,282,709.00	7,282,709.00	-4.1%

			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)	
Description	Resource Codes	Object Codes							
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			122,198,751.96	7,594,786.27	129,793,538.23	129,694,338.00	7,282,709.00	136,977,047.00	5.5%
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	2,246,783.84	2,246,783.84	0.00	2,162,814.00	2,162,814.00	-3.7%
Special Education Discretionary Grants		8182	0.00	55,598.89	55,598.89	0.00	556,502.00	556,502.00	900.9%
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		888,603.90	888,603.90		1,193,360.00	1,193,360.00	34.3%
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		126,707.11	126,707.11		378,729.00	378,729.00	198.9%
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		512,612.56	512,612.56		361,420.00	361,420.00	-29.5%
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		244,656.19	244,656.19		317,444.00	317,444.00	29.8%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	2,463,043.68	2,463,043.68	0.00	6,018,041.00	6,018,041.00	144.3%
TOTAL, FEDERAL REVENUE			0.00	6,538,006.17	6,538,006.17	0.00	10,988,310.00	10,988,310.00	68.1%
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		23,542.00	23,542.00		0.00	0.00	-100.0%
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	81,354.00	81,354.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	365,736.00	0.00	365,736.00	336,700.00	0.00	336,700.00	-7.9%
Lottery - Unrestricted and Instructional Materials		8560	2,028,316.02	939,438.47	2,967,754.49	1,570,770.00	626,381.00	2,197,151.00	-26.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		416,409.00	416,409.00		443,725.00	443,725.00	6.6%

			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)	
Description	Resource Codes	Object Codes							
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		120,983.64	120,983.64		134,629.00	134,629.00	11.3%
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	248,907.30	16,365,660.83	16,614,568.13	292,998.00	10,656,166.00	10,949,164.00	-34.1%
TOTAL, OTHER STATE REVENUE			2,642,959.32	17,947,387.94	20,590,347.26	2,200,468.00	11,860,901.00	14,061,369.00	-31.7%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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	4,095,004.68	10,578,286.84	14,673,291.52	4,212,940.00	10,817,135.00	15,030,075.00	2.4%
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	35,172.20	35,172.20	0.00	33,959.00	33,959.00	-3.4%
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	6,650.00	0.00	6,650.00	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	313,647.87	313,647.87	0.00	27,500.00	27,500.00	-91.2%
Interest		8660	554,778.81	0.00	554,778.81	540,000.00	0.00	540,000.00	-2.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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	1,185,616.40	3,463,906.32	4,649,522.72	49,436.00	306,600.00	356,036.00	-92.3%
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		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,842,049.89	14,391,013.23	20,233,063.12	4,802,376.00	11,185,194.00	15,987,570.00	-21.0%
TOTAL, REVENUES			130,683,761.17	46,471,193.61	177,154,954.78	136,697,182.00	41,317,114.00	178,014,296.00	0.5%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	45,333,811.63	12,927,559.08	58,261,370.71	48,058,808.00	12,091,294.85	60,150,102.85	3.2%
Certificated Pupil Support Salaries		1200	2,476,450.86	2,211,487.66	4,687,938.52	3,008,275.30	2,441,662.06	5,449,937.36	16.3%
Certificated Supervisors' and Administrators' Salaries		1300	7,111,671.90	1,148,792.74	8,260,464.64	8,464,475.00	1,397,473.00	9,861,948.00	19.4%
Other Certificated Salaries		1900	380,096.94	714,826.01	1,094,922.95	502,041.00	580,779.94	1,082,820.94	-1.1%
TOTAL, CERTIFICATED SALARIES			55,302,031.33	17,002,665.49	72,304,696.82	60,033,599.30	16,511,209.85	76,544,809.15	5.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	206,797.25	4,368,639.53	4,575,436.78	212,438.00	3,903,553.57	4,115,991.57	-10.0%
Classified Support Salaries		2200	3,103,131.69	1,718,075.25	4,821,206.94	3,646,851.00	2,732,697.00	6,379,548.00	32.3%
Classified Supervisors' and Administrators' Salaries		2300	1,173,856.94	455,158.13	1,629,015.07	1,325,078.35	494,676.00	1,819,754.35	11.7%
Clerical, Technical and Office Salaries		2400	5,218,954.73	554,401.45	5,773,356.18	5,946,757.00	602,571.00	6,549,328.00	13.4%
Other Classified Salaries		2900	1,037,344.03	1,246,521.74	2,283,865.77	1,001,656.00	723,043.98	1,724,699.98	-24.5%
TOTAL, CLASSIFIED SALARIES			10,740,084.64	8,342,796.10	19,082,880.74	12,132,780.35	8,456,541.55	20,589,321.90	7.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,926,372.21	10,874,038.56	19,800,410.77	11,163,103.85	11,637,401.02	22,800,504.87	15.2%
PERS		3201-3202	2,455,162.13	1,788,709.95	4,243,872.08	3,296,737.34	2,225,528.49	5,522,265.83	30.1%
OASDI/Medicare/Alternative		3301-3302	1,641,668.10	910,145.45	2,551,813.55	1,868,739.15	925,673.03	2,794,412.18	9.5%
Health and Welfare Benefits		3401-3402	5,296,243.31	2,296,324.74	7,592,568.05	6,395,089.70	3,075,387.79	9,470,477.49	24.7%
Unemployment Insurance		3501-3502	323,110.39	124,912.29	448,022.68	362,656.01	125,434.98	488,090.99	8.9%
Workers' Compensation		3601-3602	1,289,505.17	498,703.68	1,788,208.85	1,742,014.52	602,271.63	2,344,286.15	31.1%
OPEB, Allocated		3701-3702	394.45	542.37	936.82	490,576.22	108,501.43	599,077.65	63848.0%
OPEB, Active Employees		3751-3752	1,560,837.99	518,794.76	2,079,632.75	1,109,461.00	168,353.00	1,277,814.00	-38.6%
Other Employee Benefits		3901-3902	348,312.13	156,758.74	505,070.87	293,537.07	92,352.00	385,889.07	-23.6%
TOTAL, EMPLOYEE BENEFITS			21,841,605.88	17,168,930.54	39,010,536.42	26,721,914.86	18,960,903.37	45,682,818.23	17.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	388,064.19	388,064.19	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	20,320.31	148,280.98	168,601.29	16,663.60	8,718.00	25,381.60	-84.9%
Materials and Supplies		4300	2,342,677.11	4,093,422.52	6,436,099.63	1,406,762.36	2,813,254.88	4,220,017.24	-34.4%

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)	
Noncapitalized Equipment		4400	224,665.86	271,799.30	496,465.16	875,045.94	91,438.00	966,483.94	94.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,587,663.28	4,901,566.99	7,489,230.27	2,298,471.90	2,913,410.88	5,211,882.78	-30.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	333,273.32	156,525.07	489,798.39	290,918.00	1,109,172.17	1,400,090.17	185.9%
Dues and Memberships		5300	116,002.40	5,785.65	121,788.05	130,162.00	11,865.00	142,027.00	16.6%
Insurance		5400 - 5450	1,104,843.24	0.00	1,104,843.24	1,519,688.00	0.00	1,519,688.00	37.5%
Operations and Housekeeping Services		5500	3,065,211.06	1,250.00	3,066,461.06	3,441,447.00	1,251.00	3,442,698.00	12.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	299,391.77	1,056,058.95	1,355,450.72	545,248.84	994,978.00	1,540,226.84	13.6%
Transfers of Direct Costs		5710	(57,547.30)	57,547.30	0.00	(3,680.75)	3,680.75	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,248.95)	0.00	(1,248.95)	(4,538.00)	0.00	(4,538.00)	263.3%
Professional/Consulting Services and Operating Expenditures		5800	4,901,286.01	19,871,854.42	24,773,140.43	5,258,110.56	23,426,958.33	28,685,068.89	15.8%
Communications		5900	443,164.71	7,043.60	450,208.31	559,515.62	9,531.32	569,046.94	26.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,204,376.26	21,156,064.99	31,360,441.25	11,736,871.27	25,557,436.57	37,294,307.84	18.9%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	13,965.00	13,965.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	148,845.08	148,845.08	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	19,306.72	173,552.59	192,859.31	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,306.72	336,362.67	355,669.39	0.00	0.00	0.00	-100.0%
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	567,334.09	567,334.09	0.00	1,249,231.00	1,249,231.00	120.2%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	567,334.09	567,334.09	0.00	1,249,231.00	1,249,231.00	120.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(389,432.30)	389,432.30	0.00	(501,026.00)	501,026.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(275,351.78)	0.00	(275,351.78)	(450,196.00)	0.00	(450,196.00)	63.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(664,784.08)	389,432.30	(275,351.78)	(951,222.00)	501,026.00	(450,196.00)	63.5%
TOTAL, EXPENDITURES			100,030,284.03	69,865,153.17	169,895,437.20	111,972,415.68	74,149,759.22	186,122,174.90	9.6%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	85,691.00	35,172.20	120,863.20	85,691.00	33,959.00	119,650.00	-1.0%
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	976,047.00	0.00	976,047.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			85,691.00	35,172.20	120,863.20	1,061,738.00	33,959.00	1,095,697.00	806.6%
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	(26,705,989.63)	26,705,989.63	0.00	(30,641,568.00)	30,641,568.00	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			(26,705,989.63)	26,705,989.63	0.00	(30,641,568.00)	30,641,568.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(26,791,680.63)	26,670,817.43	(120,863.20)	(31,703,306.00)	30,607,609.00	(1,095,697.00)	806.6%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	122,198,751.96	7,594,786.27	129,793,538.23	129,694,338.00	7,282,709.00	136,977,047.00	5.5%
2) Federal Revenue		8100-8299	0.00	6,538,006.17	6,538,006.17	0.00	10,988,310.00	10,988,310.00	68.1%
3) Other State Revenue		8300-8599	2,642,959.32	17,947,387.94	20,590,347.26	2,200,468.00	11,860,901.00	14,061,369.00	-31.7%
4) Other Local Revenue		8600-8799	5,842,049.89	14,391,013.23	20,233,063.12	4,802,376.00	11,185,194.00	15,987,570.00	-21.0%
5) TOTAL, REVENUES			130,683,761.17	46,471,193.61	177,154,954.78	136,697,182.00	41,317,114.00	178,014,296.00	0.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	62,220,381.52	49,830,054.82	112,050,436.34	67,142,333.21	53,079,356.79	120,221,690.00	7.3%
2) Instruction - Related Services	2000-2999		13,715,978.47	4,893,997.33	18,609,975.80	16,457,851.13	5,403,659.79	21,861,510.92	17.5%
3) Pupil Services	3000-3999		6,598,465.73	8,140,115.38	14,738,581.11	7,093,427.65	7,928,484.54	15,021,912.19	1.9%
4) Ancillary Services	4000-4999		80.72	245,124.15	245,204.87	0.00	170,000.00	170,000.00	-30.7%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		9,151,668.73	957,329.18	10,108,997.91	11,541,513.09	1,074,441.10	12,615,954.19	24.8%
8) Plant Services	8000-8999		8,343,708.86	5,231,198.22	13,574,907.08	9,737,290.60	5,244,586.00	14,981,876.60	10.4%
9) Other Outgo	9000-9999		0.00	567,334.09	567,334.09	0.00	1,249,231.00	1,249,231.00	120.2%
10) TOTAL, EXPENDITURES			100,030,284.03	69,865,153.17	169,895,437.20	111,972,415.68	74,149,759.22	186,122,174.90	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,653,477.14	(23,393,959.56)	7,259,517.58	24,724,766.32	(32,832,645.22)	(8,107,878.90)	-211.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	85,691.00	35,172.20	120,863.20	1,061,738.00	33,959.00	1,095,697.00	806.6%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(26,705,989.63)	26,705,989.63	0.00	(30,641,568.00)	30,641,568.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,791,680.63)	26,670,817.43	(120,863.20)	(31,703,306.00)	30,607,609.00	(1,095,697.00)	806.6%

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)			3,861,796.51	3,276,857.87	7,138,654.38	(6,978,539.68)	(2,225,036.22)	(9,203,575.90)	-228.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	37,778,529.54	22,455,457.19	60,233,986.73	41,640,326.05	25,732,315.06	67,372,641.11	11.9%
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)			37,778,529.54	22,455,457.19	60,233,986.73	41,640,326.05	25,732,315.06	67,372,641.11	11.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,778,529.54	22,455,457.19	60,233,986.73	41,640,326.05	25,732,315.06	67,372,641.11	11.9%
2) Ending Balance, June 30 (E + F1e)			41,640,326.05	25,732,315.06	67,372,641.11	34,661,786.37	23,507,278.84	58,169,065.21	-13.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	967,639.72	242,010.32	1,209,650.04	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	25,494,469.17	25,494,469.17	0.00	24,416,402.76	24,416,402.76	-4.2%
c) Committed									
Stabilization Arrangements		9750	5,100,489.01	0.00	5,100,489.01	5,616,536.00	0.00	5,616,536.00	10.1%
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	30,436,708.31	0.00	30,436,708.31	23,393,714.37	0.00	23,393,714.37	-23.1%
Vacation Payout	0000	9780	500,000.00		500,000.00				
Set aside for mold insurance	0000	9780	291,595.00		291,595.00				
Set aside for P&L insurance deductible	0000	9780	500,000.00		500,000.00				
Reserve for additional professional deve	0000	9780	2,500,000.00		2,500,000.00				
One month payroll	0000	9780	10,894,844.00		10,894,844.00				
Delays from 19-20 allocations due to CC	0000	9780	9,250,708.00		9,250,708.00				
Technology upgrade and refresh	0000	9780	700,000.00		700,000.00				
Supplemental carryover	0000	9780	1,179,089.13		1,179,089.13				
Set aside for covering partial deficit spei	0000	9780	3,043,425.85		3,043,425.85				
Vacation Payout	0000	9780				500,000.00		500,000.00	
Set aside for mold insurance	0000	9780				291,595.00		291,595.00	
Set aside for P&L insurance deductible	0000	9780				500,000.00		500,000.00	

			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)	
Description	Function Codes	Object Codes							
Reserve for additional professional deve	0000	9780				2,500,000.00		2,500,000.00	
One month payroll	0000	9780				11,794,730.00		11,794,730.00	
Delays from 19-20 allocations due to CC	0000	9780				3,427,562.65		3,427,562.65	
Technology upgrade and refresh	0000	9780				700,000.00		700,000.00	
Set aside for covering partial deficit spei	0000	9780				1,189,654.39		1,189,654.39	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,100,489.01	0.00	5,100,489.01	5,616,536.00	0.00	5,616,536.00	10.1%
Unassigned/Unappropriated Amount		9790	0.00	(4,164.43)	(4,164.43)	0.00	(909,123.92)	(909,123.92)	21730.7%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	2,290,430.00	1,030,693.00
3312	Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervention	403,878.81	403,878.81
3318	Special Ed: IDEA Part B, Sec 619, Preschool Grants Early Intervention	19,359.01	19,359.01
6266	Educator Effectiveness, FY 2021-22	2,413,849.42	2,122,009.42
6300	Lottery: Instructional Materials	36,879.82	242,335.67
6547	Special Education Early Intervention Preschool Grant	515,300.00	209,027.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	56,354.00	0.00
7311	Classified School Employee Professional Development Block Grant	22,152.23	0.00
7425	Expanded Learning Opportunities (ELO) Grant	132,512.46	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	65,857.61	65,857.61
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	4,582,598.60	4,620,614.60
8210	Student Activity Funds	28,829.06	28,829.06
9010	Other Restricted Local	14,901,468.15	15,673,798.58
Total, Restricted Balance		25,494,469.17	24,416,402.76

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	229,272.22	154,571.00	-32.6%
3) Other State Revenue		8300-8599	3,167,284.02	3,894,022.00	22.9%
4) Other Local Revenue		8600-8799	73,289.64	136,124.00	85.7%
5) TOTAL, REVENUES			3,469,845.88	4,184,717.00	20.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	142,826.78	133,568.00	-6.5%
2) Classified Salaries		2000-2999	1,431,558.74	1,866,267.00	30.4%
3) Employee Benefits		3000-3999	774,115.35	1,021,261.00	31.9%
4) Books and Supplies		4000-4999	199,149.44	97,278.25	-51.2%
5) Services and Other Operating Expenditures		5000-5999	160,590.47	849,658.75	429.1%
6) Capital Outlay		6000-6999	511,143.37	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	165,647.82	204,684.00	23.6%
9) TOTAL, EXPENDITURES			3,385,031.97	4,172,717.00	23.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			84,813.91	12,000.00	-85.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	76,072.50	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			(76,072.50)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,741.41	12,000.00	37.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,173,458.31	1,182,199.72	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,173,458.31	1,182,199.72	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,173,458.31	1,182,199.72	0.7%
2) Ending Balance, June 30 (E + F1e)			1,182,199.72	1,194,199.72	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	864,939.00	865,839.00	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	317,260.72	328,360.72	3.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	538,784.40		
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	1,746,027.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	194.42		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,285,006.73		
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	648,414.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	72,621.05		
4) Current Loans		9640			
5) Unearned Revenue		9650	381,771.00		
6) TOTAL, LIABILITIES			1,102,807.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,182,199.72		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	229,272.22	154,571.00	-32.6%
TOTAL, FEDERAL REVENUE			229,272.22	154,571.00	-32.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,150,436.02	3,894,022.00	23.6%
All Other State Revenue	All Other	8590	16,848.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,167,284.02	3,894,022.00	22.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	9,493.88	12,000.00	26.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,749.00	76,191.00	2671.6%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	61,046.76	47,933.00	-21.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			73,289.64	136,124.00	85.7%
TOTAL, REVENUES			3,469,845.88	4,184,717.00	20.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	12,499.72	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	130,327.06	133,568.00	2.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			142,826.78	133,568.00	-6.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,085,944.98	1,476,968.00	36.0%
Classified Support Salaries		2200	55,721.91	72,184.00	29.5%
Classified Supervisors' and Administrators' Salaries		2300	127,675.58	130,836.00	2.5%
Clerical, Technical and Office Salaries		2400	73,117.14	84,094.00	15.0%
Other Classified Salaries		2900	89,099.13	102,185.00	14.7%
TOTAL, CLASSIFIED SALARIES			1,431,558.74	1,866,267.00	30.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	40,791.54	25,511.00	-37.5%
PERS		3201-3202	317,251.82	462,711.00	45.8%
OASDI/Medicare/Alternative		3301-3302	110,396.88	145,284.00	31.6%
Health and Welfare Benefits		3401-3402	219,673.79	285,745.00	30.1%
Unemployment Insurance		3501-3502	7,835.74	10,042.00	28.2%
Workers' Compensation		3601-3602	31,282.61	48,252.00	54.2%
OPEB, Allocated		3701-3702	0.00	38,719.00	New
OPEB, Active Employees		3751-3752	37,478.60	0.00	-100.0%
Other Employee Benefits		3901-3902	9,404.37	4,997.00	-46.9%
TOTAL, EMPLOYEE BENEFITS			774,115.35	1,021,261.00	31.9%
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	178,813.06	93,240.25	-47.9%
Noncapitalized Equipment		4400	20,336.38	4,038.00	-80.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			199,149.44	97,278.25	-51.2%

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	1,376.00	30,495.00	2116.2%
Dues and Memberships		5300	2,299.00	1,887.00	-17.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	37,146.53	39,346.05	5.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	61,734.60	7,496.00	-87.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	90.00	1,400.00	1455.6%
Professional/Consulting Services and Operating Expenditures		5800	57,084.34	767,566.70	1244.6%
Communications		5900	860.00	1,468.00	70.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			160,590.47	849,658.75	429.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	197,217.52	0.00	-100.0%
Buildings and Improvements of Buildings		6200	302,935.84	0.00	-100.0%
Equipment		6400	10,990.01	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			511,143.37	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	165,647.82	204,684.00	23.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			165,647.82	204,684.00	23.6%
TOTAL, EXPENDITURES			3,385,031.97	4,172,717.00	23.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	76,072.50	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			76,072.50	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(76,072.50)	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	229,272.22	154,571.00	-32.6%
3) Other State Revenue		8300-8599	3,167,284.02	3,894,022.00	22.9%
4) Other Local Revenue		8600-8799	73,289.64	136,124.00	85.7%
5) TOTAL, REVENUES			3,469,845.88	4,184,717.00	20.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,048,000.26	3,276,911.25	60.0%
2) Instruction - Related Services	2000-2999		482,411.32	515,087.70	6.8%
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		165,647.82	204,684.00	23.6%
8) Plant Services	8000-8999		688,972.57	176,034.05	-74.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,385,031.97	4,172,717.00	23.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			84,813.91	12,000.00	-85.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	76,072.50	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			(76,072.50)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,741.41	12,000.00	37.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,173,458.31	1,182,199.72	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,173,458.31	1,182,199.72	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,173,458.31	1,182,199.72	0.7%
2) Ending Balance, June 30 (E + F1e)			1,182,199.72	1,194,199.72	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	864,939.00	865,839.00	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	317,260.72	328,360.72	3.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
5059	Child Development: ARP California State Preschool Program	75,600.00	75,600.00
6130	Child Development: Center-Based Reserve Account	90,081.04	90,981.04
9010	Other Restricted Local	699,257.96	699,257.96
Total, Restricted Balance		864,939.00	865,839.00

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	5,723,753.25	4,028,805.00	-29.6%
3) Other State Revenue		8300-8599	320,459.73	300,000.00	-6.4%
4) Other Local Revenue		8600-8799	120,977.66	102,000.00	-15.7%
5) TOTAL, REVENUES			6,165,190.64	4,430,805.00	-28.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,310,358.80	1,516,183.00	15.7%
3) Employee Benefits		3000-3999	491,739.47	653,513.00	32.9%
4) Books and Supplies		4000-4999	1,967,043.95	2,349,805.00	19.5%
5) Services and Other Operating Expenditures		5000-5999	149,248.74	203,263.00	36.2%
6) Capital Outlay		6000-6999	52,021.42	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	109,703.96	245,512.00	123.8%
9) TOTAL, EXPENDITURES			4,080,116.34	4,968,276.00	21.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,085,074.30	(537,471.00)	-125.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,085,074.30	(537,471.00)	-125.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,313,599.27	4,398,673.57	90.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,313,599.27	4,398,673.57	90.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,313,599.27	4,398,673.57	90.1%
2) Ending Balance, June 30 (E + F1e)			4,398,673.57	3,861,202.57	-12.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	196,707.92	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,281,535.72	2,897,835.64	-11.7%
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	920,429.93	966,429.93	5.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(3,063.00)	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,995,116.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,354,592.19		
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	1,163,255.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	141,918.50		
6) Stores		9320	196,707.92		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,851,590.50		
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	41,845.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	212,628.28		
4) Current Loans		9640			
5) Unearned Revenue		9650	198,442.91		
6) TOTAL, LIABILITIES			452,916.93		
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)			4,398,673.57		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,252,488.20	4,028,805.00	-23.3%
Donated Food Commodities		8221	471,265.05	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,723,753.25	4,028,805.00	-29.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	320,459.73	300,000.00	-6.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			320,459.73	300,000.00	-6.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	44,416.66	56,000.00	26.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,705.95	6,000.00	-44.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	65,855.05	40,000.00	-39.3%
TOTAL, OTHER LOCAL REVENUE			120,977.66	102,000.00	-15.7%
TOTAL, REVENUES			6,165,190.64	4,430,805.00	-28.1%

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	875,127.68	1,033,902.00	18.1%
Classified Supervisors' and Administrators' Salaries		2300	375,346.32	412,112.00	9.8%
Clerical, Technical and Office Salaries		2400	59,884.80	70,169.00	17.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,310,358.80	1,516,183.00	15.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	199,752.46	309,310.00	54.8%
OASDI/Medicare/Alternative		3301-3302	100,739.82	117,681.00	16.8%
Health and Welfare Benefits		3401-3402	102,933.93	134,420.00	30.6%
Unemployment Insurance		3501-3502	6,687.54	7,692.00	15.0%
Workers' Compensation		3601-3602	26,699.21	36,958.00	38.4%
OPEB, Allocated		3701-3702	0.00	26,824.00	New
OPEB, Active Employees		3751-3752	30,882.16	0.00	-100.0%
Other Employee Benefits		3901-3902	24,044.35	20,628.00	-14.2%
TOTAL, EMPLOYEE BENEFITS			491,739.47	653,513.00	32.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	45,385.52	30,000.00	-33.9%
Noncapitalized Equipment		4400	5,164.68	0.00	-100.0%
Food		4700	1,916,493.75	2,319,805.00	21.0%
TOTAL, BOOKS AND SUPPLIES			1,967,043.95	2,349,805.00	19.5%

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	4,322.87	6,000.00	38.8%
Dues and Memberships		5300	10,469.80	1,500.00	-85.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,813.58	7,000.00	2.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	75,659.63	130,000.00	71.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	51.66	500.00	867.9%
Professional/Consulting Services and Operating Expenditures		5800	51,255.91	55,963.00	9.2%
Communications		5900	675.29	2,300.00	240.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			149,248.74	203,263.00	36.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	52,021.42	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			52,021.42	0.00	-100.0%
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	109,703.96	245,512.00	123.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			109,703.96	245,512.00	123.8%
TOTAL, EXPENDITURES			4,080,116.34	4,968,276.00	21.8%

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	5,723,753.25	4,028,805.00	-29.6%
3) Other State Revenue		8300-8599	320,459.73	300,000.00	-6.4%
4) Other Local Revenue		8600-8799	120,977.66	102,000.00	-15.7%
5) TOTAL, REVENUES			6,165,190.64	4,430,805.00	-28.1%
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		3,963,598.80	4,715,764.00	19.0%
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		109,703.96	245,512.00	123.8%
8) Plant Services	8000-8999		6,813.58	7,000.00	2.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,080,116.34	4,968,276.00	21.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,085,074.30	(537,471.00)	-125.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,085,074.30	(537,471.00)	-125.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,313,599.27	4,398,673.57	90.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,313,599.27	4,398,673.57	90.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,313,599.27	4,398,673.57	90.1%
2) Ending Balance, June 30 (E + F1e)			4,398,673.57	3,861,202.57	-12.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	196,707.92	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,281,535.72	2,897,835.64	-11.7%
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	920,429.93	966,429.93	5.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(3,063.00)	New

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	3,029,006.42	2,645,306.34
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	252,529.30	252,529.30
Total, Restricted Balance		3,281,535.72	2,897,835.64

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	55,439.90	52,000.00	-6.2%
5) TOTAL, REVENUES			55,439.90	52,000.00	-6.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	466,010.00	New
6) Capital Outlay		6000-6999	124,302.51	33,980.00	-72.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			124,302.51	499,990.00	302.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(68,862.61)	(447,990.00)	550.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	976,047.00	New
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	976,047.00	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(68,862.61)	528,057.00	-866.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,065,287.89	5,996,425.28	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,065,287.89	5,996,425.28	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,065,287.89	5,996,425.28	-1.1%
2) Ending Balance, June 30 (E + F1e)			5,996,425.28	6,524,482.28	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,996,425.28	6,524,482.28	8.8%
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	6,104,243.64		
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	19,484.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,123,727.79		
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	127,302.51		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			127,302.51		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,996,425.28		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	55,439.90	52,000.00	-6.2%
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			55,439.90	52,000.00	-6.2%
TOTAL, REVENUES			55,439.90	52,000.00	-6.2%

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%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	460,409.00	New
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	5,601.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	466,010.00	New
CAPITAL OUTLAY					
Land Improvements		6170	111,064.30	0.00	-100.0%
Buildings and Improvements of Buildings		6200	11,269.00	33,980.00	201.5%
Equipment		6400	1,969.21	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			124,302.51	33,980.00	-72.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			124,302.51	499,990.00	302.2%

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	976,047.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	976,047.00	New
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	976,047.00	New

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	55,439.90	52,000.00	-6.2%
5) TOTAL, REVENUES			55,439.90	52,000.00	-6.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		124,302.51	499,990.00	302.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			124,302.51	499,990.00	302.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(68,862.61)	(447,990.00)	550.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	976,047.00	New
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	976,047.00	New

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(68,862.61)	528,057.00	-866.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,065,287.89	5,996,425.28	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,065,287.89	5,996,425.28	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,065,287.89	5,996,425.28	-1.1%
2) Ending Balance, June 30 (E + F1e)			5,996,425.28	6,524,482.28	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,996,425.28	6,524,482.28	8.8%
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	2022-23
		Unaudited Actuals	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	7,839.13	12,928.00	64.9%
5) TOTAL, REVENUES			7,839.13	12,928.00	64.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,839.13	12,928.00	64.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	85,691.00	85,691.00	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			85,691.00	85,691.00	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)			93,530.13	98,619.00	5.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	786,546.95	880,077.08	11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			786,546.95	880,077.08	11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			786,546.95	880,077.08	11.9%
2) Ending Balance, June 30 (E + F1e)			880,077.08	978,696.08	11.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	880,077.08	978,696.08	11.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	877,706.88		
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	2,370.20		
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			880,077.08		
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			
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)			880,077.08		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,839.13	12,928.00	64.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,839.13	12,928.00	64.9%
TOTAL, REVENUES			7,839.13	12,928.00	64.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	85,691.00	85,691.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			85,691.00	85,691.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			85,691.00	85,691.00	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	7,839.13	12,928.00	64.9%
5) TOTAL, REVENUES			7,839.13	12,928.00	64.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,839.13	12,928.00	64.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	85,691.00	85,691.00	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			85,691.00	85,691.00	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)			93,530.13	98,619.00	5.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	786,546.95	880,077.08	11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			786,546.95	880,077.08	11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			786,546.95	880,077.08	11.9%
2) Ending Balance, June 30 (E + F1e)			880,077.08	978,696.08	11.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	880,077.08	978,696.08	11.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	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	1,274,641.16	624,500.00	-51.0%
5) TOTAL, REVENUES			1,274,641.16	624,500.00	-51.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	627,247.63	842,260.60	34.3%
3) Employee Benefits		3000-3999	270,492.00	401,978.39	48.6%
4) Books and Supplies		4000-4999	364,005.71	265,094.80	-27.2%
5) Services and Other Operating Expenditures		5000-5999	511,935.63	797,830.00	55.8%
6) Capital Outlay		6000-6999	37,738,347.32	45,692,836.21	21.1%
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			39,512,028.29	48,000,000.00	21.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,237,387.13)	(47,375,500.00)	23.9%
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)			(38,237,387.13)	(47,375,500.00)	23.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	139,903,132.50	101,665,745.37	-27.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			139,903,132.50	101,665,745.37	-27.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			139,903,132.50	101,665,745.37	-27.3%
2) Ending Balance, June 30 (E + F1e)			101,665,745.37	54,290,245.37	-46.6%
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	27,247.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	101,638,498.37	54,290,245.37	-46.6%
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	116,441,645.77		
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	338,890.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	191,446.40		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	27,247.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			116,999,230.07		
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	15,333,484.70		
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			15,333,484.70		
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)			101,665,745.37		

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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,274,641.16	624,500.00	-51.0%
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			1,274,641.16	624,500.00	-51.0%
TOTAL, REVENUES			1,274,641.16	624,500.00	-51.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,046.74	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	536,582.55	664,765.00	23.9%
Clerical, Technical and Office Salaries		2400	89,618.34	177,495.60	98.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			627,247.63	842,260.60	34.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	134,606.30	213,529.00	58.6%
OASDI/Medicare/Alternative		3301-3302	43,794.10	64,014.02	46.2%
Health and Welfare Benefits		3401-3402	67,435.62	79,069.20	17.3%
Unemployment Insurance		3501-3502	2,861.78	4,213.99	47.3%
Workers' Compensation		3601-3602	11,460.36	20,244.18	76.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	10,333.84	20,908.00	102.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			270,492.00	401,978.39	48.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	232,284.70	184,274.45	-20.7%
Noncapitalized Equipment		4400	131,721.01	80,820.35	-38.6%
TOTAL, BOOKS AND SUPPLIES			364,005.71	265,094.80	-27.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,816.00	8,000.00	109.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,513.22	4,832.00	-43.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	320.99	206.00	-35.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	496,774.60	781,906.00	57.4%
Communications		5900	2,510.82	2,886.00	14.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			511,935.63	797,830.00	55.8%
CAPITAL OUTLAY					
Land		6100	877,659.28	1,921,564.00	118.9%
Land Improvements		6170	360,216.25	275,000.00	-23.7%
Buildings and Improvements of Buildings		6200	36,295,084.24	42,027,684.21	15.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	205,387.55	1,468,588.00	615.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			37,738,347.32	45,692,836.21	21.1%
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			39,512,028.29	48,000,000.00	21.5%

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%

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)			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	1,274,641.16	624,500.00	-51.0%
5) TOTAL, REVENUES			1,274,641.16	624,500.00	-51.0%
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		39,512,028.29	48,000,000.00	21.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			39,512,028.29	48,000,000.00	21.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(38,237,387.13)	(47,375,500.00)	23.9%
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)			(38,237,387.13)	(47,375,500.00)	23.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	139,903,132.50	101,665,745.37	-27.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			139,903,132.50	101,665,745.37	-27.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			139,903,132.50	101,665,745.37	-27.3%
2) Ending Balance, June 30 (E + F1e)			101,665,745.37	54,290,245.37	-46.6%
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	27,247.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	101,638,498.37	54,290,245.37	-46.6%
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	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	101,638,498.37	54,290,245.37
Total, Restricted Balance		101,638,498.37	54,290,245.37

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	1,452,436.74	1,064,500.00	-26.7%
5) TOTAL, REVENUES			1,452,436.74	1,064,500.00	-26.7%
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	21,834.30	114,149.00	422.8%
6) Capital Outlay		6000-6999	199,742.15	216,695.00	8.5%
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			221,576.45	330,844.00	49.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,230,860.29	733,656.00	-40.4%
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)			1,230,860.29	733,656.00	-40.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,875,790.62	6,106,650.91	25.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,875,790.62	6,106,650.91	25.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,875,790.62	6,106,650.91	25.2%
2) Ending Balance, June 30 (E + F1e)			6,106,650.91	6,840,306.91	12.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,054,891.63	6,755,176.63	11.6%
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	51,759.28	85,130.28	64.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,251,931.87		
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	1,364.29		
3) Accounts Receivable		9200	45,075.90		
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			6,298,372.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,721.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	190,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			191,721.15		
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)			6,106,650.91		

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	50,263.68	64,500.00	28.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,402,173.06	1,000,000.00	-28.7%
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			1,452,436.74	1,064,500.00	-26.7%
TOTAL, REVENUES			1,452,436.74	1,064,500.00	-26.7%

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	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	21,834.30	68,129.00	212.0%
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	46,000.00	New
Communications		5900	0.00	20.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,834.30	114,149.00	422.8%
CAPITAL OUTLAY					
Land		6100	0.00	32,000.00	New
Land Improvements		6170	190,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	9,742.15	184,695.00	1795.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			199,742.15	216,695.00	8.5%
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					
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			221,576.45	330,844.00	49.3%

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	1,452,436.74	1,064,500.00	-26.7%
5) TOTAL, REVENUES			1,452,436.74	1,064,500.00	-26.7%
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		221,576.45	330,844.00	49.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			221,576.45	330,844.00	49.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,230,860.29	733,656.00	-40.4%
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)			1,230,860.29	733,656.00	-40.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,875,790.62	6,106,650.91	25.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,875,790.62	6,106,650.91	25.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,875,790.62	6,106,650.91	25.2%
2) Ending Balance, June 30 (E + F1e)			6,106,650.91	6,840,306.91	12.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,054,891.63	6,755,176.63	11.6%
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	51,759.28	85,130.28	64.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	6,054,891.63	6,755,176.63
Total, Restricted Balance		6,054,891.63	6,755,176.63

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	244.89	400.00	63.3%
5) TOTAL, REVENUES			244.89	400.00	63.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			244.89	400.00	63.3%
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)			244.89	400.00	63.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,636.65	25,881.54	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,636.65	25,881.54	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,636.65	25,881.54	1.0%
2) Ending Balance, June 30 (E + F1e)			25,881.54	26,281.54	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	25,881.54	26,281.54	1.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,811.84		
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	69.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			25,881.54		
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)			25,881.54		

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	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	244.89	400.00	63.3%
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			244.89	400.00	63.3%
TOTAL, REVENUES			244.89	400.00	63.3%

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

Description	Resource Codes	Object Codes	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	244.89	400.00	63.3%
5) TOTAL, REVENUES			244.89	400.00	63.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			244.89	400.00	63.3%
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)			244.89	400.00	63.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,636.65	25,881.54	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,636.65	25,881.54	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,636.65	25,881.54	1.0%
2) Ending Balance, June 30 (E + F1e)			25,881.54	26,281.54	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	25,881.54	26,281.54	1.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	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	196,383.71	208,743.00	6.3%
5) TOTAL, REVENUES			196,383.71	208,743.00	6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	20,769.36	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	25,578.00	0.00	-100.0%
6) Capital Outlay		6000-6999	87,504.99	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			133,852.35	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			62,531.36	208,743.00	233.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,172.20	33,959.00	-3.4%
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			35,172.20	33,959.00	-3.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			97,703.56	242,702.00	148.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,250,391.12	16,348,094.68	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,250,391.12	16,348,094.68	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,250,391.12	16,348,094.68	0.6%
2) Ending Balance, June 30 (E + F1e)			16,348,094.68	16,590,796.68	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,492,786.05	15,537,529.05	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	855,308.63	1,053,267.63	23.1%
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	16,295,738.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,674.86		
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	43,979.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	35,172.20		
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) TOTAL, ASSETS			16,382,564.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	25,578.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,054.80		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	3,837.43		
6) TOTAL, LIABILITIES			34,470.23		
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)			16,348,094.68		

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					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	41,231.90	44,743.00	8.5%
Interest		8660	155,151.81	164,000.00	5.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			196,383.71	208,743.00	6.3%
TOTAL, REVENUES			196,383.71	208,743.00	6.3%

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	898.45	0.00	-100.0%
Noncapitalized Equipment		4400	19,870.91	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			20,769.36	0.00	-100.0%

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	25,578.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,578.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	25,938.66	0.00	-100.0%
Land Improvements		6170	7,129.03	0.00	-100.0%
Buildings and Improvements of Buildings		6200	8,250.00	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	46,187.30	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			87,504.99	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			133,852.35	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	35,172.20	33,959.00	-3.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,172.20	33,959.00	-3.4%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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%
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)			35,172.20	33,959.00	-3.4%

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	196,383.71	208,743.00	6.3%
5) TOTAL, REVENUES			196,383.71	208,743.00	6.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		133,852.35	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			133,852.35	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			62,531.36	208,743.00	233.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,172.20	33,959.00	-3.4%
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			35,172.20	33,959.00	-3.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			97,703.56	242,702.00	148.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,250,391.12	16,348,094.68	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,250,391.12	16,348,094.68	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,250,391.12	16,348,094.68	0.6%
2) Ending Balance, June 30 (E + F1e)			16,348,094.68	16,590,796.68	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,492,786.05	15,537,529.05	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	855,308.63	1,053,267.63	23.1%
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	2022-23
		Unaudited Actuals	Budget
6230	California Clean Energy Jobs Act	28,689.78	28,689.78
9010	Other Restricted Local	15,464,096.27	15,508,839.27
Total, Restricted Balance		15,492,786.05	15,537,529.05

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	101,749.67	91,828.28	-9.8%
4) Other Local Revenue		8600-8799	33,547,808.24	29,962,699.17	-10.7%
5) TOTAL, REVENUES			33,649,557.91	30,054,527.45	-10.7%
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	26,869,022.76	65,407,656.09	143.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,869,022.76	65,407,656.09	143.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,780,535.15	(35,353,128.64)	-621.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	113,454.97	0.00	-100.0%
b) Transfers Out		7600-7629	113,454.97	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	7,050.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,050.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,773,485.15	(35,353,128.64)	-621.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,690,228.06	37,463,713.21	22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,690,228.06	37,463,713.21	22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,690,228.06	37,463,713.21	22.1%
2) Ending Balance, June 30 (E + F1e)			37,463,713.21	2,110,584.57	-94.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	37,463,713.21	2,110,584.57	-94.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	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	37,372,415.78		
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	91,297.43		
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			37,463,713.21		
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)			37,463,713.21		

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	101,749.67	91,828.28	-9.8%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			101,749.67	91,828.28	-9.8%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	30,324,802.14	29,305,525.64	-3.4%
Unsecured Roll		8612	491,242.91	657,173.53	33.8%
Prior Years' Taxes		8613	2,188.69	0.00	-100.0%
Supplemental Taxes		8614	816,881.58	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	219,422.78	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	1,693,270.14	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			33,547,808.24	29,962,699.17	-10.7%
TOTAL, REVENUES			33,649,557.91	30,054,527.45	-10.7%

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	16,585,000.00	50,400,000.00	203.9%
Bond Interest and Other Service Charges		7434	10,284,022.76	15,007,656.09	45.9%
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)			26,869,022.76	65,407,656.09	143.4%
TOTAL, EXPENDITURES			26,869,022.76	65,407,656.09	143.4%

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	113,454.97	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			113,454.97	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	113,454.97	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			113,454.97	0.00	-100.0%
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	7,050.00	0.00	-100.0%
(d) TOTAL, USES			7,050.00	0.00	-100.0%
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)			(7,050.00)	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	101,749.67	91,828.28	-9.8%
4) Other Local Revenue		8600-8799	33,547,808.24	29,962,699.17	-10.7%
5) TOTAL, REVENUES			33,649,557.91	30,054,527.45	-10.7%
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	26,869,022.76	65,407,656.09	143.4%
10) TOTAL, EXPENDITURES			26,869,022.76	65,407,656.09	143.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,780,535.15	(35,353,128.64)	-621.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	113,454.97	0.00	-100.0%
b) Transfers Out		7600-7629	113,454.97	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	7,050.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,050.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,773,485.15	(35,353,128.64)	-621.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,690,228.06	37,463,713.21	22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,690,228.06	37,463,713.21	22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,690,228.06	37,463,713.21	22.1%
2) Ending Balance, June 30 (E + F1e)			37,463,713.21	2,110,584.57	-94.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	37,463,713.21	2,110,584.57	-94.4%
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	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	37,463,713.21	2,110,584.57
Total, Restricted Balance		37,463,713.21	2,110,584.57

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	52,601.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,123,744.95	7,220,470.00	-11.1%
5) TOTAL, REVENUES			8,176,345.95	7,220,470.00	-11.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	398,006.94	409,716.00	2.9%
2) Classified Salaries		2000-2999	2,897,387.53	3,244,847.00	12.0%
3) Employee Benefits		3000-3999	1,593,372.80	1,713,948.19	7.6%
4) Books and Supplies		4000-4999	53,037.36	129,894.06	144.9%
5) Services and Other Operating Expenses		5000-5999	1,531,715.52	1,699,434.94	10.9%
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			6,473,520.15	7,197,840.19	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,702,825.80	22,629.81	-98.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	76,072.50	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			76,072.50	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)			1,778,898.30	22,629.81	-98.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,541,624.93	5,320,523.23	50.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,541,624.93	5,320,523.23	50.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,541,624.93	5,320,523.23	50.2%
2) Ending Net Position, June 30 (E + F1e)			5,320,523.23	5,343,153.04	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	668,536.28	712,165.90	6.5%
c) Unrestricted Net Position		9790	4,651,986.95	4,630,987.14	-0.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,174,045.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	356,824.85		
c) in Revolving Cash Account		9130	10,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	376,863.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	492.47		
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			5,918,226.45		
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	251,033.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	50,646.86		
4) Current Loans		9640			
5) Unearned Revenue		9650	296,023.26		
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			597,703.22		
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)			5,320,523.23		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	52,601.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			52,601.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	68,150.00	89,274.00	31.0%
Interest		8660	37,471.41	48,000.00	28.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	6,457,629.24	5,832,477.00	-9.7%
Other Local Revenue					
All Other Local Revenue		8699	1,560,494.30	1,250,719.00	-19.9%
TOTAL, OTHER LOCAL REVENUE			8,123,744.95	7,220,470.00	-11.1%
TOTAL, REVENUES			8,176,345.95	7,220,470.00	-11.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	225.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	397,781.94	409,716.00	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			398,006.94	409,716.00	2.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	972,499.69	983,188.00	1.1%
Classified Support Salaries		2200	24,114.23	27,196.00	12.8%
Classified Supervisors' and Administrators' Salaries		2300	31,756.42	32,709.00	3.0%
Clerical, Technical and Office Salaries		2400	182,092.69	179,113.00	-1.6%
Other Classified Salaries		2900	1,686,924.50	2,022,641.00	19.9%
TOTAL, CLASSIFIED SALARIES			2,897,387.53	3,244,847.00	12.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	127,355.64	89,239.00	-29.9%
PERS		3201-3202	633,607.91	781,607.00	23.4%
OASDI/Medicare/Alternative		3301-3302	224,457.06	253,318.16	12.9%
Health and Welfare Benefits		3401-3402	408,758.82	337,576.38	-17.4%
Unemployment Insurance		3501-3502	16,435.94	18,464.08	12.3%
Workers' Compensation		3601-3602	65,618.92	88,717.79	35.2%
OPEB, Allocated		3701-3702	128.76	109,721.78	85114.2%
OPEB, Active Employees		3751-3752	78,409.43	0.00	-100.0%
Other Employee Benefits		3901-3902	38,600.32	35,304.00	-8.5%
TOTAL, EMPLOYEE BENEFITS			1,593,372.80	1,713,948.19	7.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	400.00	New
Materials and Supplies		4300	52,488.16	128,944.06	145.7%
Noncapitalized Equipment		4400	549.20	550.00	0.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			53,037.36	129,894.06	144.9%

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	4,673.00	5,639.00	20.7%
Dues and Memberships		5300	3,529.00	2,755.00	-21.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	24,917.36	22,512.00	-9.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	65,841.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	786.30	2,432.00	209.3%
Professional/Consulting Services and Operating Expenditures		5800	1,496,367.97	1,595,843.94	6.6%
Communications		5900	1,441.89	4,412.00	206.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,531,715.52	1,699,434.94	10.9%
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			6,473,520.15	7,197,840.19	11.2%

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	76,072.50	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			76,072.50	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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)			76,072.50	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	52,601.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,123,744.95	7,220,470.00	-11.1%
5) TOTAL, REVENUES			8,176,345.95	7,220,470.00	-11.7%
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		6,473,520.15	7,197,840.19	11.2%
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			6,473,520.15	7,197,840.19	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,702,825.80	22,629.81	-98.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	76,072.50	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			76,072.50	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)			1,778,898.30	22,629.81	-98.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,541,624.93	5,320,523.23	50.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,541,624.93	5,320,523.23	50.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,541,624.93	5,320,523.23	50.2%
2) Ending Net Position, June 30 (E + F1e)			5,320,523.23	5,343,153.04	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	668,536.28	712,165.90	6.5%
c) Unrestricted Net Position		9790	4,651,986.95	4,630,987.14	-0.5%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	668,536.28	712,165.90
Total, Restricted Net Position		668,536.28	712,165.90

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	2,716,753.60	2,538,926.00	-6.5%
5) TOTAL, REVENUES			2,716,753.60	2,538,926.00	-6.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,016,226.63	1,987,000.00	-1.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,016,226.63	1,987,000.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			700,526.97	551,926.00	-21.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			700,526.97	551,926.00	-21.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	25,418,379.41	26,118,906.38	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,418,379.41	26,118,906.38	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			25,418,379.41	26,118,906.38	2.8%
2) Ending Net Position, June 30 (E + F1e)			26,118,906.38	26,670,832.38	2.1%
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	26,118,906.38	26,670,832.38	2.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,048,667.87		
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	70,238.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			26,118,906.38		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) 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			0.00		
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)			26,118,906.38		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	242,512.70	252,000.00	3.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,237,836.89	2,071,926.00	-7.4%
Other Local Revenue					
All Other Local Revenue		8699	236,404.01	215,000.00	-9.1%
TOTAL, OTHER LOCAL REVENUE			2,716,753.60	2,538,926.00	-6.5%
TOTAL, REVENUES			2,716,753.60	2,538,926.00	-6.5%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,016,226.63	1,987,000.00	-1.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,016,226.63	1,987,000.00	-1.4%
TOTAL, EXPENSES			2,016,226.63	1,987,000.00	-1.4%

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%
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%
(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 + 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	2,716,753.60	2,538,926.00	-6.5%
5) TOTAL, REVENUES			2,716,753.60	2,538,926.00	-6.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,016,226.63	1,987,000.00	-1.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,016,226.63	1,987,000.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			700,526.97	551,926.00	-21.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			700,526.97	551,926.00	-21.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	25,418,379.41	26,118,906.38	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,418,379.41	26,118,906.38	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			25,418,379.41	26,118,906.38	2.8%
2) Ending Net Position, June 30 (E + F1e)			26,118,906.38	26,670,832.38	2.1%
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	26,118,906.38	26,670,832.38	2.1%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,661.86	2,200.00	-90.3%
5) TOTAL, REVENUES			22,661.86	2,200.00	-90.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	21,712.51	0.00	-100.0%
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			21,712.51	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			949.35	2,200.00	131.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			949.35	2,200.00	131.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	143,343.78	144,293.13	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,343.78	144,293.13	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			143,343.78	144,293.13	0.7%
2) Ending Net Position, June 30 (E + F1e)			144,293.13	146,493.13	1.5%
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	144,293.13	146,493.13	1.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	144,211.13		
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	382.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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			144,593.13		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	300.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) 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			300.00		
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)			144,293.13		

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					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,361.86	2,200.00	61.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	21,300.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			22,661.86	2,200.00	-90.3%
TOTAL, REVENUES			22,661.86	2,200.00	-90.3%

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	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	21,712.51	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			21,712.51	0.00	-100.0%
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)					
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			21,712.51	0.00	-100.0%

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%
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 + 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	22,661.86	2,200.00	-90.3%
5) TOTAL, REVENUES			22,661.86	2,200.00	-90.3%
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		21,712.51	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			21,712.51	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			949.35	2,200.00	131.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			949.35	2,200.00	131.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	143,343.78	144,293.13	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,343.78	144,293.13	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			143,343.78	144,293.13	0.7%
2) Ending Net Position, June 30 (E + F1e)			144,293.13	146,493.13	1.5%
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	144,293.13	146,493.13	1.5%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	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)	9,632.31	9,628.90	9,632.31	9,606.87	9,606.87	10,623.77
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)	0.00	0.00	0.00	25.44	25.44	25.44
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,632.31	9,628.90	9,632.31	9,632.31	9,632.31	10,649.21
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.57	2.71	2.57	0.00	0.00	0.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.61	0.61	0.61	0.00	0.00	0.00
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)	3.18	3.32	3.18	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,635.49	9,632.22	9,635.49	9,632.31	9,632.31	10,649.21
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	10,269,460.00	0.00	10,269,460.00			10,269,460.00
Work in Progress	90,449,428.00	28,143,668.00	118,593,096.00			118,593,096.00
Total capital assets not being depreciated	100,718,888.00	28,143,668.00	128,862,556.00	0.00	0.00	128,862,556.00
Capital assets being depreciated:						
Land Improvements	37,883,868.14	0.00	37,883,868.14			37,883,868.14
Buildings	292,619,920.00	12,569,747.00	305,189,667.00			305,189,667.00
Equipment	16,171,175.00	170,178.00	16,341,353.00			16,341,353.00
Total capital assets being depreciated	346,674,963.14	12,739,925.00	359,414,888.14	0.00	0.00	359,414,888.14
Accumulated Depreciation for:						
Land Improvements	(17,164,446.00)	(1,972,927.00)	(19,137,373.00)			(19,137,373.00)
Buildings	(108,323,090.00)	(7,363,223.00)	(115,686,313.00)			(115,686,313.00)
Equipment	(8,957,606.00)	(1,594,743.00)	(10,552,349.00)			(10,552,349.00)
Total accumulated depreciation	(134,445,142.00)	(10,930,893.00)	(145,376,035.00)	0.00	0.00	(145,376,035.00)
Total capital assets being depreciated, net excluding lease assets	212,229,821.14	1,809,032.00	214,038,853.14	0.00	0.00	214,038,853.14
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	312,948,709.14	29,952,700.00	342,901,409.14	0.00	0.00	342,901,409.14
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

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title I, Part A Improving Basic Program ESSA	ESSA School Improvement	ESSER E/S Sch Emergency Relief	ESSER II	ESSER III Elm & Sec Sch Relief	ESSER III Elm & Sec Sch Relief	Gov Emergency Relief LLMF
FEDERAL CATALOG NUMBER	84.01				80% allowable uses	20% Learning Loss	
RESOURCE CODE	3010	3182	3210	3212	3213	3214	3215
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	439,844.50	255,131.51	70.00	2,563,098.48	5,250,103.00	1,312,526.00	0.00
2. a. Current Year Award	873,352.00	207,483.00					
b. Transferability (ESSA)							
c. Other Adjustments				(2,748.00)			
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	873,352.00	207,483.00	0.00	(2,748.00)	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,313,196.50	462,614.51	70.00	2,560,350.48	5,250,103.00	1,312,526.00	0.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	1,020,918.50	193,631.26	70.00	991,917.48	656,074.00	0.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,020,918.50	193,631.26	70.00	991,917.48	656,074.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	888,603.90	198,241.25	70.00	2,087,079.57	0.00	0.00	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	888,603.90	198,241.25	70.00	2,087,079.57	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)	132,314.60	(4,609.99)	0.00	(1,095,162.09)	656,074.00	0.00	0.00
a. Unearned Revenue	132,314.60				656,074.00		
b. Accounts Payable							
c. Accounts Receivable		4,609.99		1,095,162.09			
14. Unused Grant Award Calculation (line 4 minus line 9)	424,592.60	264,373.26	0.00	473,270.91	5,250,103.00	1,312,526.00	0.00
15. If Carryover is allowed, enter line 14 amount here	424,592.60	264,373.26		473,270.91	5,250,103.00	1,312,526.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	888,603.90	198,241.25	70.00	2,087,079.57	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	ELO-G ESSER II ST Reserve	ELO-G GEER II ST Reserve	ELO-G ESSER II ST Rsrv Emerg	ELO-G ESSR III Rsrv LL	CRF (LLMF)	SPED Local Asst ARP 611	Local Asst Private Sch Arp
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3216	3217	3218	3219	3220	3305	3306
REVENUE OBJECT	8290	8290	8290	8290	8290	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,048,412.00	240,620.00	683,443.00	1,178,137.00	0.00		
2. a. Current Year Award						473,475.98	3,400.05
b. Transferability (ESSA)						(71,531.40)	
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	0.00	0.00	0.00	401,944.58	3,400.05
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,048,412.00	240,620.00	683,443.00	1,178,137.00	0.00	401,944.58	3,400.05
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	262,103.00	60,155.00	170,861.00	291,534.00			0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	262,103.00	60,155.00	170,861.00	291,534.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	181,747.92	94,801.76	0.00	0.00		0.00	3,400.05
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	181,747.92	94,801.76	0.00	0.00	0.00	0.00	3,400.05
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)	80,355.08	(34,646.76)	170,861.00	291,534.00	0.00	0.00	(3,400.05)
a. Unearned Revenue	80,355.08		170,861.00	291,534.00			
b. Accounts Payable							
c. Accounts Receivable		34,646.76					3,400.05
14. Unused Grant Award Calculation (line 4 minus line 9)	866,664.08	145,818.24	683,443.00	1,178,137.00	0.00	401,944.58	0.00
15. If Carryover is allowed, enter line 14 amount here	866,664.08	145,818.24	683,443.00	1,178,137.00		401,944.58	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	181,747.92	94,801.76	0.00	0.00	0.00	0.00	3,400.05

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FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
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FEDERAL PROGRAM NAME	Local Asst CCEIS Setaside Arp	SPED Preschool ARP 619	Preschool CCEIS Setaside Arp	Sp.Ed IDEA Basic Local Assistance	Local Assistance	Sp.Ed IDEA Basic Local Assistance	Local Assistance
FEDERAL CATALOG NUMBER				84.027	Set Aside-CEIS	84.027	Set Aside-CEIS
RESOURCE CODE	3307	3308	3309	3310	3312	3310	3312
REVENUE OBJECT	8990	8182	8990	8181	8990	8181	8990
LOCAL DESCRIPTION (if any)	from 3305		from 3308	FY 2020-21	from 3310 FY20-21	FY 2021-22	from 3310 FY21-22
AWARD							
1. Prior Year Carryover						0.00	340,294.14
2. a. Current Year Award		39,847.25		2,282,670.24		2,230,764.63	
b. Transferability (ESSA)	71,531.40	(5,977.09)	5,977.06	(342,400.54)	342,400.54	(337,017.58)	337,017.58
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	71,531.40	33,870.16	5,977.06	1,940,269.70	342,400.54	1,893,747.05	337,017.58
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	71,531.40	33,870.16	5,977.06	1,940,269.70	342,400.54	1,893,747.05	677,311.72
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	71,531.40	0.00	0.00	(342,400.54)	342,400.54	(341,617.44)	337,017.58
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	71,531.40	0.00	0.00	(342,400.54)	342,400.54	(341,617.44)	337,017.58
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	0.00	0.00	1,940,269.70	2,106.40	1,893,747.05	273,432.91
10. Non Donor-Authorized Expenditures				1,675,582.06		1,841,792.52	
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	3,615,851.76	2,106.40	3,735,539.57	273,432.91
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)	71,531.40	0.00	0.00	(2,282,670.24)	340,294.14	(2,235,364.49)	63,584.67
a. Unearned Revenue					340,294.14		63,584.67
b. Accounts Payable							
c. Accounts Receivable				2,282,670.24		2,235,364.49	
14. Unused Grant Award Calculation (line 4 minus line 9)	71,531.40	33,870.16	5,977.06	0.00	340,294.14	0.00	403,878.81
15. If Carryover is allowed, enter line 14 amount here	71,531.40	33,870.16	5,977.06		340,294.14		403,878.81
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	71,531.40	0.00	0.00	1,940,269.70	2,106.40	1,893,747.05	273,432.91

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

FEDERAL PROGRAM NAME	Sp. Ed Local Assiatnce Private School ISPs	Sp Ed IDEA Preschool Grants	Preschool Set Aside	Sp Ed IDEA Preschool Grants	Preschool Set Aside	Sp. Ed. IDEA Preschool Staff Development	Title II, Part A Supporting Effective Instruction ESSA
FEDERAL CATALOG NUMBER	84.027	84.173	CEIS	84.173	CEIS	84.173A	84.367
RESOURCE CODE	3311	3315	3318	3315	3318	3345	4035
REVENUE OBJECT	8181	8182	8990	8182	8990	8182	8290
LOCAL DESCRIPTION (if any)		FY 2020-21	from 3315 FY20-21	FY 2021-22	from 3315 FY21-22		
AWARD							
1. Prior Year Carryover	0.00			0.00	11,602.25	0.00	173,574.27
2. a. Current Year Award	16,019.21	77,348.31		51,711.73		487.11	202,483.00
b. Transferability (ESSA)		(11,602.25)	11,602.25	(7,756.76)	7,756.76		(15,984.90)
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	16,019.21	65,746.06	11,602.25	43,954.97	7,756.76	487.11	186,498.10
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	16,019.21	65,746.06	11,602.25	43,954.97	19,359.01	487.11	360,072.37
REVENUES							
5. Unearned Revenue Deferred from Prior Year							75,356.27
6. Cash Received in Current Year	0.00	249.71	11,602.25	(11,352.54)	7,756.76	4.87	64,008.10
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	249.71	11,602.25	(11,352.54)	7,756.76	4.87	139,364.37
EXPENDITURES							
9. Donor-Authorized Expenditures	16,019.21	65,746.06	0.00	43,954.97	0.00	487.11	110,722.21
10. Non Donor-Authorized Expenditures		320,624.87		363,974.24			
11. Total Expenditures (lines 9 & 10)	16,019.21	386,370.93	0.00	407,929.21	0.00	487.11	110,722.21
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)	(16,019.21)	(65,496.35)	11,602.25	(55,307.51)	7,756.76	(482.24)	28,642.16
a. Unearned Revenue			11,602.25		7,756.76		28,642.16
b. Accounts Payable							
c. Accounts Receivable	16,019.21	65,496.35		55,307.51		482.24	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	11,602.25	0.00	19,359.01	0.00	249,350.16
15. If Carryover is allowed, enter line 14 amount here			11,602.25		19,359.01	0.00	249,350.16
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,019.21	65,746.06	0.00	43,954.97	0.00	487.11	110,722.21

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

FEDERAL PROGRAM NAME	Title III, Part A English Language Acquisition ESSA	Title IV, Part A, Student support & Acadmic Enrchmnt	American rescue Plan Arp HCYII	Other Restricted: Migrant Alternative	TOTAL
FEDERAL CATALOG NUMBER	84.365	84.424A		EBT Paymnt Pgrm	
RESOURCE CODE	4203	4127	5634	5810	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)				Fund 13	
AWARD					
1. Prior Year Carryover	126,178.56	92,855.25			13,715,889.96
2. a. Current Year Award	386,434.00	65,814.00	61,067.00	3,063.00	6,975,420.51
b. Transferability (ESSA)	15,984.90				(0.03)
c. Other Adjustments					(2,748.00)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	402,418.90	65,814.00	61,067.00	3,063.00	6,972,672.48
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	528,597.46	158,669.25	61,067.00	3,063.00	20,688,562.44
REVENUES					
5. Unearned Revenue Deferred from Prior Year		12,405.25			87,761.52
6. Cash Received in Current Year	520,855.46	33,278.00	15,267.00	3,063.00	4,358,928.39
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	520,855.46	45,683.25	15,267.00	3,063.00	4,446,689.91
EXPENDITURES					
9. Donor-Authorized Expenditures	528,597.46	46,414.94	0.00	0.00	8,375,442.47
10. Non Donor-Authorized Expenditures					4,201,973.69
11. Total Expenditures (lines 9 & 10)	528,597.46	46,414.94	0.00	0.00	12,577,416.16
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)	(7,742.00)	(731.69)	15,267.00	3,063.00	(3,928,752.56)
a. Unearned Revenue			15,267.00	3,063.00	1,801,348.66
b. Accounts Payable					0.00
c. Accounts Receivable	7,742.00	731.69			5,801,632.62
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	112,254.31	61,067.00	3,063.00	12,313,119.97
15. If Carryover is allowed, enter line 14 amount here		112,254.31	61,067.00		12,310,056.97
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	528,597.46	46,414.94	0.00	0.00	8,446,973.87

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

STATE PROGRAM NAME	After School Education & Safety (ASES)	CD: UPK Plan & Implement Grant	CA NBCT Incentive Program	TUPE Grade 6-12		TUPE: Capacity Bldg Prov	IPI
RESOURCE CODE	6010	6053	6271	6690	6690	6695	7422
REVENUE OBJECT	8590	8590	8590	8590		8590	8590
LOCAL DESCRIPTION (if any)		Fund 12	5 years		recon (2018-2021)	Prop 56 (6/30/2022)	
AWARD							
1. Prior Year Carryover	0.00			0.00	0.00	33,423.64	45,248.44
2. a. Current Year Award	416,409.00	280,094.00	5,000.00			134,628.69	1,980,016.00
b. Other Adjustments						(33,423.64)	
c. Adj Curr Yr Award (sum lines 2a & 2b)	416,409.00	280,094.00	5,000.00	0.00	0.00	101,205.05	1,980,016.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	416,409.00	280,094.00	5,000.00	0.00	0.00	134,628.69	2,025,264.44
REVENUES							
5. Unearned Revenue Deferred from Prior Year							45,248.44
6. Cash Received in Current Year	374,768.06	275,715.00	0.00			121,165.83	1,980,016.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	374,768.06	275,715.00	0.00	0.00	0.00	121,165.83	2,025,264.44
EXPENDITURES							
9. Donor-Authorized Expenditures	416,409.00	0.00	0.00			120,983.64	2,025,264.44
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	416,409.00	0.00	0.00	0.00	0.00	120,983.64	2,025,264.44
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)	(41,640.94)	275,715.00	0.00	0.00	0.00	182.19	0.00
a. Unearned Revenue		275,715.00				182.19	
b. Accounts Payable							
c. Accounts Receivable	41,640.94						
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	280,094.00	5,000.00	0.00	0.00	13,645.05	0.00
15. If Carryover is allowed, enter line 14 amount here		280,094.00	5,000.00			13,645.05	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	416,409.00	0.00	0.00	0.00	0.00	120,983.64	2,025,264.44

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

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	78,672.08
2. a. Current Year Award	2,816,147.69
b. Other Adjustments	(33,423.64)
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,782,724.05
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,861,396.13
REVENUES	
5. Unearned Revenue Deferred from Prior Year	45,248.44
6. Cash Received in Current Year	2,751,664.89
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	2,796,913.33
EXPENDITURES	
9. Donor-Authorized Expenditures	2,562,657.08
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	2,562,657.08
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)	234,256.25
a. Unearned Revenue	275,897.19
b. Accounts Payable	0.00
c. Accounts Receivable	41,640.94
14. Unused Grant Award Calculation (line 4 minus line 9)	298,739.05
15. If Carryover is allowed, enter line 14 amount here	298,739.05
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,562,657.08

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

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
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

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

FEDERAL PROGRAM NAME	CRRSA-One time Stipend	CD: ARP CSPP One-Time Stipend	CN: SNP Covid-19 ECR	CN: Supply Chain Assistance (SCA)	LEA Medi-Cal Billing Option	TOTAL
FEDERAL CATALOG NUMBER						
RESOURCE CODE	5058	5059	5465	5466	5640	
REVENUE OBJECT	8250	8290	8220	8220	8290	
LOCAL DESCRIPTION (if any)	Fund 12	Fund 12	Fund 13	Fund 13		
AWARD						
1. Prior Year Restricted Ending Balance	76,072.50				0.00	76,072.50
2. a. Current Year Award		75,600.00	104,804.74	252,529.30	99,344.43	532,278.47
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	75,600.00	104,804.74	252,529.30	99,344.43	532,278.47
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	76,072.50	75,600.00	104,804.74	252,529.30	99,344.43	608,350.97
REVENUES						
5. Cash Received in Current Year			104,804.74	0.00	99,344.43	204,149.17
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	75,600.00	0.00	252,529.30	0.00	328,129.30
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	75,600.00	0.00	252,529.30	0.00	328,129.30
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	75,600.00	104,804.74	252,529.30	99,344.43	532,278.47
EXPENDITURES						
10. Donor-Authorized Expenditures	76,072.50	0.00	104,804.74	0.00	99,344.43	280,221.67
11. Non Donor-Authorized Expenditures					43,988.64	43,988.64
12. Total Expenditures (line 10 plus line 11)	76,072.50	0.00	104,804.74	0.00	143,333.07	324,210.31
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	75,600.00	0.00	252,529.30	0.00	328,129.30

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

STATE PROGRAM NAME	Expanded Learning Opprt Prgm	Educator Effectivness	Lottery: Instructional Materials	Sp Ed AB 602	Mental Health	SPED Early Intrvtn Preschool	Kitchen Infrastructure Upgrade
RESOURCE CODE	2600	6266	6300	6500	6546	6547	7028
REVENUE OBJECT	8590	8590	8560	9097	8560	8590	8520
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance			1,220,900.98	0.00	0.00		
2. a. Current Year Award	2,290,430.00	2,415,798.00	939,438.47	7,471,849.48	512,823.72	515,300.00	25,000.00
b. Other Adjustments				147,868.10	12,612.67		
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,290,430.00	2,415,798.00	939,438.47	7,619,717.58	525,436.39	515,300.00	25,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,290,430.00	2,415,798.00	2,160,339.45	7,619,717.58	525,436.39	515,300.00	25,000.00
REVENUES							
5. Cash Received in Current Year	2,290,430.00	1,932,638.00	594,831.47	7,618,622.27	269,024.53	515,300.00	25,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	483,160.00	344,607.00	1,095.31	256,411.86	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	483,160.00	344,607.00	1,095.31	256,411.86	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	2,290,430.00	2,415,798.00	939,438.47	7,619,717.58	525,436.39	515,300.00	25,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	1,948.58	1,918,003.78	7,619,717.58	525,436.39	0.00	0.00
11. Non Donor-Authorized Expenditures				19,403,324.72	74,918.86		
12. Total Expenditures (line 10 plus line 11)	0.00	1,948.58	1,918,003.78	27,023,042.30	600,355.25	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,290,430.00	2,413,849.42	242,335.67	0.00	0.00	515,300.00	25,000.00

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

STATE PROGRAM NAME	FS Staff Training	Classified Sch Employee PD Block	State LLMF	ELO	ELO-Para	Low Performing Students Block	TOTAL
RESOURCE CODE	7029	7311	7420	7425	7426	7510	
REVENUE OBJECT	8520	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		40,154.88	0.00	3,212,334.00	342,149.00	0.00	4,815,538.86
2. a. Current Year Award	56,354.00	0.00			344,194.00		14,571,187.67
b. Other Adjustments				71,143.00			231,623.77
c. Adj Curr Yr Award (sum lines 2a & 2b)	56,354.00	0.00	0.00	71,143.00	344,194.00	0.00	14,802,811.44
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	56,354.00	40,154.88	0.00	3,283,477.00	686,343.00	0.00	19,618,350.30
REVENUES							
5. Cash Received in Current Year	56,354.00	0.00		71,143.00	344,194.00		13,717,537.27
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	1,085,274.17
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	1,085,274.17
8. Contributed Matching Funds							0.00
9. Total Available (sum lines 5, 7c, & 8)	56,354.00	0.00	0.00	71,143.00	344,194.00	0.00	14,802,811.44
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	18,002.65		3,139,841.15	620,485.39		13,843,435.52
11. Non Donor-Authorized Expenditures							19,478,243.58
12. Total Expenditures (line 10 plus line 11)	0.00	18,002.65	0.00	3,139,841.15	620,485.39	0.00	33,321,679.10
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	56,354.00	22,152.23	0.00	143,635.85	65,857.61	0.00	5,774,914.78

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

LOCAL PROGRAM NAME	RRMa	ASB	Knoll Facility	Freedom Writer Training	Vending Machines	Needy Bus Pass	Measure V Parcel Tax & Other
RESOURCE CODE	8150	8210	9001	9002	9003	9009	9010
REVENUE OBJECT	8980	8699	8699	8699	8699	8699	8621, 8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	4,459,181.65	27,806.61	32,750.90	10,285.00	1,634.24	385.55	5,896,438.88
2. a. Current Year Award		1,483.00			611.50	4,157.00	10,859,800.20
b. Other Adjustments	5,550.00						
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,550.00	1,483.00	0.00	0.00	611.50	4,157.00	10,859,800.20
3. Required Matching Funds/Other	4,900,000.00						
4. Total Available Award (sum lines 1, 2c, & 3)	9,364,731.65	29,289.61	32,750.90	10,285.00	2,245.74	4,542.55	16,756,239.08
REVENUES							
5. Cash Received in Current Year		1,483.00	0.00	0.00	611.50	4,157.00	10,859,800.20
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	5,550.00	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)	5,550.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	4,900,000.00						
9. Total Available (sum lines 5, 7c, & 8)	4,905,550.00	1,483.00	0.00	0.00	611.50	4,157.00	10,859,800.20
EXPENDITURES							
10. Donor-Authorized Expenditures	4,779,133.05	460.55	32,750.90	0.00	384.98	4,542.55	9,000,676.71
11. Non Donor-Authorized Expenditures						342.33	
12. Total Expenditures (line 10 plus line 11)	4,779,133.05	460.55	32,750.90	0.00	384.98	4,884.88	9,000,676.71
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	4,585,598.60	28,829.06	0.00	10,285.00	1,860.76	0.00	7,755,562.37

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

LOCAL PROGRAM NAME	Safe School	GATE Jewish Foundation	Emergency Supplies	After Sch Sports-Ed Foundation	Cal Dedicated to ED Foundation	DLL Study Descubriendo Lect	Asia Society Confucius Class
RESOURCE CODE	9012	9013	9016	9022	9024	9025	9026
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	30,000.00	910.46	30,709.91		1,589.42	0.00	971.83
2. a. Current Year Award	23,255.59			100,000.00			
b. Other Adjustments	(30,000.00)						
c. Adj Curr Yr Award (sum lines 2a & 2b)	(6,744.41)	0.00	0.00	100,000.00	0.00	0.00	0.00
3. Required Matching Funds/Other				100,000.00			
4. Total Available Award (sum lines 1, 2c, & 3)	23,255.59	910.46	30,709.91	200,000.00	1,589.42	0.00	971.83
REVENUES							
5. Cash Received in Current Year	23,255.59			100,000.00			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(30,000.00)	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)	(30,000.00)	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				100,000.00			
9. Total Available (sum lines 5, 7c, & 8)	(6,744.41)	0.00	0.00	200,000.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	23,255.59		2,684.24	172,811.50	1,099.15		530.00
11. Non Donor-Authorized Expenditures				0.00			
12. Total Expenditures (line 10 plus line 11)	23,255.59	0.00	2,684.24	172,811.50	1,099.15	0.00	530.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	910.46	28,025.67	27,188.50	490.27	0.00	441.83

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

LOCAL PROGRAM NAME	Cell Tower	CTE-Stem COE Strong Workforce	Summer Enrichment Fee Base	Outdoor Ed	PTA Funded Payroll	Other Foundation Payroll	Sci Exploration Gilead
RESOURCE CODE	9104	9124	9126	9128	9150	9151	9318
REVENUE OBJECT	8650	8699	8689	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Moved to Fund 40						
AWARD							
1. Prior Year Restricted Ending Balance	544,387.11		1,063.59	40,012.37	30,137.15	0.00	229,482.17
2. a. Current Year Award		1,050.00		298,218.51	932,250.62	125,769.07	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,050.00	0.00	298,218.51	932,250.62	125,769.07	0.00
3. Required Matching Funds/Other		1,299.42					
4. Total Available Award (sum lines 1, 2c, & 3)	544,387.11	2,349.42	1,063.59	338,230.88	962,387.77	125,769.07	229,482.17
REVENUES							
5. Cash Received in Current Year		1,050.00		298,218.51	932,250.62	125,769.07	
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		1,299.42					
9. Total Available (sum lines 5, 7c, & 8)	0.00	2,349.42	0.00	298,218.51	932,250.62	125,769.07	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		2,349.42	1,002.30	295,846.05	932,250.62	125,769.07	172,063.67
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	2,349.42	1,002.30	295,846.05	932,250.62	125,769.07	172,063.67
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	544,387.11	0.00	61.29	42,384.83	30,137.15	0.00	57,418.50

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

LOCAL PROGRAM NAME	Philanthropic Venture	Homework/Tutor	Music	Other Site Grant	Silicon Valley Foundation	SMFC Ed Foundation	Ed Found Site Grants
RESOURCE CODE	9333	9338	9360	9372	9376	9380	9381
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	2,388.09	0.00	2,695.81	11,598.26	1,504.00	144,070.11	
2. a. Current Year Award	1,984.00		158.00	1,000.00	448.00		123,560.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,984.00	0.00	158.00	1,000.00	448.00	0.00	123,560.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	4,372.09	0.00	2,853.81	12,598.26	1,952.00	144,070.11	123,560.00
REVENUES							
5. Cash Received in Current Year			158.00	1,000.00	448.00		123,560.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,984.00	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)	1,984.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,984.00	0.00	158.00	1,000.00	448.00	0.00	123,560.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,654.16			1,498.26	952.00	140,428.69	102,495.68
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,654.16	0.00	0.00	1,498.26	952.00	140,428.69	102,495.68
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,717.93	0.00	2,853.81	11,100.00	1,000.00	3,641.42	21,064.32

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

LOCAL PROGRAM NAME	Ed Foundation Gilead Stem Grant	COVID Ed Partnership (SMCOE)	PIP (parent involment proj)	PIP (parent involment proj)	SMCU Community Fund	CCSS- One Time	Donation
RESOURCE CODE	9382	9389	9392	9393	9397	9405	9424
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		0.00	0.00	42,217.52	0.00	1,280,127.47	1,075,659.56
2. a. Current Year Award	450,000.00		50,000.00	(5,840.01)			851,075.50
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	450,000.00	0.00	50,000.00	(5,840.01)	0.00	0.00	851,075.50
3. Required Matching Funds/Other			5,840.01				
4. Total Available Award (sum lines 1, 2c, & 3)	450,000.00	0.00	55,840.01	36,377.51	0.00	1,280,127.47	1,926,735.06
REVENUES							
5. Cash Received in Current Year	450,000.00		50,000.00	(5,840.01)			851,075.50
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			5,840.01				
9. Total Available (sum lines 5, 7c, & 8)	450,000.00	0.00	55,840.01	(5,840.01)	0.00	0.00	851,075.50
EXPENDITURES							
10. Donor-Authorized Expenditures	253,669.79		55,840.01	(109.80)			746,028.60
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	253,669.79	0.00	55,840.01	(109.80)	0.00	0.00	746,028.60
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	196,330.21	0.00	0.00	36,487.31	0.00	1,280,127.47	1,180,706.46

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

LOCAL PROGRAM NAME	Tech Infrastructure 2015	SMCOE TUPE	Facility Use	Facility Joint Use	Crossing Guards SM	Crossing Guards - Foster City	Crossing Guards SM County
RESOURCE CODE	9610	9690	9710	9711	9712	9713	9714
REVENUE OBJECT	8699	8699	8650/8699	8650	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	78,428.43	0.00	1,538,181.67	424,728.79	28,493.17		0.00
2. a. Current Year Award		11,341.26	317,103.66	32,243.00	37,778.92	21,600.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	11,341.26	317,103.66	32,243.00	37,778.92	21,600.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	78,428.43	11,341.26	1,855,285.33	456,971.79	66,272.09	21,600.00	0.00
REVENUES							
5. Cash Received in Current Year		11,341.26	317,103.66	32,243.00	37,778.92	14,623.35	
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	6,976.65	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	6,976.65	0.00
8. Contributed Matching Funds		2.36				20,335.18	
9. Total Available (sum lines 5, 7c, & 8)	0.00	11,343.62	317,103.66	32,243.00	37,778.92	41,935.18	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		11,341.26	73,350.72		32,947.88	21,600.00	
11. Non Donor-Authorized Expenditures		2.36				20,335.18	
12. Total Expenditures (line 10 plus line 11)	0.00	11,343.62	73,350.72	0.00	32,947.88	41,935.18	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	78,428.43	0.00	1,781,934.61	456,971.79	33,324.21	0.00	0.00

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

LOCAL PROGRAM NAME	Flex Spending Acct	Site Reimb	MAA Medical Cal	Clearing	TOTAL
RESOURCE CODE	9900	9901	9902	9905	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance	346,744.52	21,352.68	974,535.41	0.00	17,310,472.33
2. a. Current Year Award	10,480.30	36,754.78	94,818.65		14,381,101.55
b. Other Adjustments		1,999.61			(22,450.39)
c. Adj Curr Yr Award (sum lines 2a & 2b)	10,480.30	38,754.39	94,818.65	0.00	14,358,651.16
3. Required Matching Funds/Other			(43,988.64)		4,963,150.79
4. Total Available Award (sum lines 1, 2c, & 3)	357,224.82	60,107.07	1,025,365.42	0.00	36,632,274.28
REVENUES					
5. Cash Received in Current Year	10,480.30	36,754.78	94,818.65	(2,682.36)	14,369,458.54
6. Amounts Included in Line 5 for Prior Year Adjustments				(2,169.60)	(2,169.60)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,999.61	0.00	4,851.96	(8,637.78)
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,999.61	0.00	4,851.96	(8,637.78)
8. Contributed Matching Funds			(43,988.64)		4,983,488.33
9. Total Available (sum lines 5, 7c, & 8)	10,480.30	38,754.39	50,830.01	2,169.60	19,344,309.09
EXPENDITURES					
10. Donor-Authorized Expenditures		100,254.22	8,550.00	2,682.36	17,100,794.18
11. Non Donor-Authorized Expenditures					20,679.87
12. Total Expenditures (line 10 plus line 11)	0.00	100,254.22	8,550.00	2,682.36	17,121,474.05
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	357,224.82	(40,147.15)	1,016,815.42	(2,682.36)	19,531,480.10

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	72,304,696.82	301	0.00	303	72,304,696.82	305	382.50	364,886.44	307	71,939,810.38	309
2000 - Classified Salaries	19,082,880.74	311	0.00	313	19,082,880.74	315	257,471.09	333,896.85	317	18,748,983.89	319
3000 - Employee Benefits	39,010,536.42	321	936.82	323	39,009,599.60	325	135,287.09	267,725.98	327	38,741,873.62	329
4000 - Books, Supplies Equip Replace. (6500)	7,489,230.27	331	15,454.96	333	7,473,775.31	335	1,394,396.48	1,402,176.24	337	6,071,599.07	339
5000 - Services. . . & 7300 - Indirect Costs	31,085,089.47	341	49,432.10	343	31,035,657.37	345	17,179,811.23	17,436,394.12	347	13,599,263.25	349
TOTAL					168,906,609.84	365	TOTAL			149,101,530.21	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).			135,209.04
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			0.00
14. TOTAL SALARIES AND BENEFITS.			89,986,892.63
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.			60.35%
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)	60.35%
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).	149,101,530.21
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

The district manually deducted expenditures which are not included in 4a. The manual deductions are based on the instructions of reduction in this form and FCMAT.

	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	318,820,836.00	160,949,904.00	479,770,740.00		26,869,023.00	452,901,717.00	35,739,171.00
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	141,986,284.00	19,318,569.00	161,304,853.00			161,304,853.00	
Total/Net OPEB Liability	82,430,103.00	(19,260,064.00)	63,170,039.00	9,915,619.00		73,085,658.00	
Compensated Absences Payable	536,500.00	(107,761.00)	428,739.00	51,734.00		480,473.00	
Governmental activities long-term liabilities	543,773,723.00	160,900,648.00	704,674,371.00	9,967,353.00	26,869,023.00	687,772,701.00	35,739,171.00
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	170,016,300.40
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,716,420.14
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	355,669.39
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	120,863.20
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)				476,532.59
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)				160,823,347.67

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)		9,632.22
B. Expenditures per ADA (Line I.E divided by Line II.A)		16,696.39
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.)	148,561,007.79	13,309.96
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)	148,561,007.79	13,309.96
B. Required effort (Line A.2 times 90%)	133,704,907.01	11,978.96
C. Current year expenditures (Line I.E and Line II.B)	160,823,347.67	16,696.39
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 Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	122,259,067.67		122,259,067.67			122,220,590.59
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	11,161.40		11,161.40			9,635.49
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2020-21			Adjustments to 2021-22		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	9,635.49		9,635.49	9,632.31		9,632.31
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)		9,635.49				9,632.31
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)	354,736.88		354,736.88	378,966.00		378,966.00
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)	104,522,217.05		104,522,217.05	111,819,417.00		111,819,417.00
5. Unsecured Roll Taxes (Object 8042)	3,977,812.15		3,977,812.15	4,249,497.00		4,249,497.00
6. Prior Years' Taxes (Object 8043)	3,209.36		3,209.36	0.00		0.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	3,330,035.72		3,330,035.72	3,329,209.00		3,329,209.00
12. Parcel Taxes (Object 8621)	14,673,291.52		14,673,291.52	15,030,075.00		15,030,075.00
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)	126,861,302.68	0.00	126,861,302.68	134,807,164.00	0.00	134,807,164.00
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)	126,861,302.68	0.00	126,861,302.68	134,807,164.00	0.00	134,807,164.00

	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)			1,299,130.34			1,415,454.92
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	4,900,000.00		4,900,000.00	5,210,000.00		5,210,000.00
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)	4,900,000.00	0.00	6,199,130.34	5,210,000.00	0.00	6,625,454.92
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	10,053,694.00		10,053,694.00	9,951,208.00		9,951,208.00
25. LCFF/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)	10,053,694.00	0.00	10,053,694.00	9,951,208.00	0.00	9,951,208.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	177,154,954.78		177,154,954.78	178,014,296.00		178,014,296.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	554,778.81		554,778.81	540,000.00		540,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2021-22 Actual			2022-23 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			122,259,067.67			122,220,590.59
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.8633			0.9997
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			111,594,053.42			131,408,810.71
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			126,861,302.68			134,807,164.00
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)			1,156,258.80			1,155,877.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			0.00			3,227,101.63
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,156,258.80			3,227,101.63
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])			402,159.45			419,996.05
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			127,263,462.13			135,227,160.05
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)			1,156,258.80			2,807,105.58
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			127,263,462.13			
b. State Subventions (Line D8)			1,156,258.80			
c. Less: Excluded Appropriations (Line C23)			6,199,130.34			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			122,220,590.59			

[illegible]

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) 5,601,303.62
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) 124,795,873.54

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) 4.49%

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)	5,720,818.79
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,250,857.56
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	45,450.00
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)	591,095.39
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)	8,608,221.74
9. Carry-Forward Adjustment (Part IV, Line F)	(927,896.03)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,680,325.71

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	112,050,436.34
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,599,768.33
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	14,738,581.11
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	245,204.87
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,853,716.26
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)	286,275.74
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)	227,231.34
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)	12,573,612.71
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)	2,708,240.78
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,001,897.21
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)	165,284,964.69

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)	5.21%
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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)	4.65%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>8,608,221.74</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>843,778.01</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 (6.28%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.28%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.28%) times Part III, Line B19); zero if positive	<u>(927,896.03)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(927,896.03)</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>4.65%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-463,948.02) is applied to the current year calculation and the remainder (\$-463,948.01) is deferred to one or more future years:	<u>4.93%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-309,298.68) is applied to the current year calculation and the remainder (\$-618,597.35) is deferred to one or more future years:	<u>5.02%</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>(927,896.03)</u>

Approved indirect cost rate: 6.28%
 Highest rate used in any program: 6.28%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	836,097.01	52,506.89	6.28%
01	3182	186,527.33	11,713.92	6.28%
01	3212	1,963,755.71	123,323.86	6.28%
01	3216	171,008.58	10,739.34	6.28%
01	3217	89,200.00	5,601.76	6.28%
01	3312	257,275.98	16,156.93	6.28%
01	4035	104,179.72	6,542.49	6.28%
01	4127	43,672.32	2,742.62	6.28%
01	4203	518,232.80	10,364.66	2.00%
01	6010	396,579.99	19,829.01	5.00%
01	6266	1,833.44	115.14	6.28%
01	6695	115,222.51	5,761.13	5.00%
01	7311	16,938.89	1,063.76	6.28%
01	7422	1,905,593.19	119,671.25	6.28%
01	9010	12,298,778.61	3,299.54	0.03%
12	5025	144,591.85	9,080.37	6.28%
12	6105	2,493,112.21	156,567.45	6.28%
13	5310	2,001,416.68	109,677.63	5.48%

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	1,914,541.45		1,220,900.98	3,135,442.43
2. State Lottery Revenue	8560	2,028,316.02		939,438.47	2,967,754.49
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(2,163,481.47)	2,163,481.47		0.00
6. Total Available (Sum Lines A1 through A5)		1,779,376.00	2,163,481.47	2,160,339.45	6,103,196.92
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	405.00		405.00
2. Classified Salaries	2000-2999	0.00	602.82		602.82
3. Employee Benefits	3000-3999	0.00	160.43		160.43
4. Books and Supplies	4000-4999	109,375.00	1,843,803.27	1,258,747.07	3,211,925.34
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	87,390.00	304,767.90		392,157.90
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			659,256.71	659,256.71
6. Capital Outlay	6000-6999	5,564.67	13,742.05		19,306.72
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)		202,329.67	2,163,481.47	1,918,003.78	4,283,814.92
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,577,046.33	0.00	242,335.67	1,819,382.00
D. COMMENTS:					
Costs for instructional online subscriptions and printing of student instructional materials. Contributions from unrestricted Lottery includes allocation for instructional and other supplies site annual allocations to the school sites.					

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

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

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	2,794,069.44	1,972,243.81	10,740,865.29	9,011,023.80	13,147,484.95	0.00	1,482,287.74
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	529.34	529.34	529.34	529.34	529.34		1,586.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	4.00	4.00	4.00	4.00	4.00		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	533.34	533.34	533.34	533.34	533.34	0.00	1,586.00

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	53,656.69	0.00	53,656.69	3,368.02		57,024.71			
1110	Regular Education, K–12	86,475,122.52	38,865,485.92	125,340,608.44	7,867,607.56		133,208,216.00			
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	670,277.12	282,489.11	952,766.23	59,804.97		1,012,571.20			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	32,461,724.86	0.00	32,461,724.86	2,037,616.66		34,499,341.52			
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	0.00	0.00	0.00	0.00	0.00				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
Other Costs										
----	Food Services					150.00	150.00			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					410,198.98	410,198.98			
----	Other Outgo					688,197.29	688,197.29			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						0.00	0.00	415,952.49	415,952.49
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(275,351.78)	(275,351.78)
----	Total General Fund and Charter Schools Funds Expenditures	119,660,781.19	39,147,975.03	158,808,756.22	10,108,997.92	1,098,546.27	170,016,300.41			

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	53,656.69	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	53,656.69
1110	Regular Education, K-12	85,230,239.13	457,472.45	59,427.66	107,969.96	357,585.30	0.00	245,204.87			17,223.15	0.00	86,475,122.52
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	546,510.65	123,766.47	0.00	0.00	0.00	0.00	0.00			0.00	0.00	670,277.12
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	26,220,029.87	2,167,419.41	0.00	186,741.31	1,433,645.09	2,453,889.18	0.00			0.00	0.00	32,461,724.86
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		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		112,050,436.34	2,748,658.33	59,427.66	294,711.27	1,791,230.39	2,453,889.18	245,204.87	0.00	0.00	17,223.15	0.00	119,660,781.19

* 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	24,334,318.13	13,048,880.05	1,482,287.74	38,865,485.92
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	183,884.21	98,604.90	0.00	282,489.11
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		24,518,202.34	13,147,484.95	1,482,287.74	39,147,975.03

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)	1,853,716.26
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	45,450.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,007,094.53
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,478,088.90
5	Total Central Administration Costs in General Fund and Charter Schools Funds	10,384,349.69
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	119,660,781.19
2	Total Allocated Costs (from Form PCR, Column 2, Total)	39,147,975.03
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	158,808,756.22
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)	2,708,240.78
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,918,390.96
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	6,626,631.74
D. Total Direct Charged and Allocated Costs (B3 + C5)		165,435,387.96
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.28%

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)	150.00				150.00
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			410,198.98		410,198.98
Other Outgo (Objects 1000-7999)				688,197.29	688,197.29
Total Other Costs	150.00	0.00	410,198.98	688,197.29	1,098,546.27

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(1,248.95)	0.00	(275,351.78)				
Other Sources/Uses Detail					0.00	120,863.20		
Fund Reconciliation							297,290.84	135,563.84
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	90.00	0.00	165,647.82	0.00				
Other Sources/Uses Detail					0.00	76,072.50		
Fund Reconciliation							194.42	72,621.05
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	51.66	0.00	109,703.96	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							141,918.50	212,628.28
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					85,691.00	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	320.99	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							191,446.40	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	190,000.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					35,172.20	0.00		
Fund Reconciliation							35,172.20	5,054.80
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					113,454.97	113,454.97		
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

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	786.30	0.00						
Other Sources/Uses Detail					76,072.50	0.00		
Fund Reconciliation							492.47	50,646.86
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,248.95	(1,248.95)	275,351.78	(275,351.78)	310,390.67	310,390.67	666,514.83	666,514.83

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								1,026
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	785,818.01	0.00	362,482.42	0.00	733,372.92	6,236,047.15		8,117,720.50
2000-2999	Classified Salaries	334,427.64	0.00	0.00	0.00	276,352.41	2,596,427.34		3,207,207.39
3000-3999	Employee Benefits	480,468.70	0.00	159,789.94	0.00	446,253.06	4,003,223.93		5,089,735.63
4000-4999	Books and Supplies	48,280.67	0.00	0.00	0.00	4,846.19	122,827.24		175,954.10
5000-5999	Services and Other Operating Expenditures	179,528.34	0.00	3,365.00	0.00	19,600.00	15,668,613.90		15,871,107.24
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,828,523.36	0.00	525,637.36	0.00	1,480,424.58	28,627,139.56	0.00	32,461,724.86
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	0.00							0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	1,828,523.36	0.00	525,637.36	0.00	1,480,424.58	28,627,139.56	0.00	32,461,724.86
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	12,489.23		12,489.23
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	276,352.41	2,445,520.21		2,721,872.62
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	126,617.72	1,279,596.93		1,406,214.65
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	4,846.19	0.00		4,846.19
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	600.00	19,419.26		20,019.26
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	408,416.32	3,757,025.63	0.00	4,165,441.95
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	408,416.32	3,757,025.63	0.00	4,165,441.95
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								2,205,766.76
	TOTAL COSTS								1,959,675.19

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	785,818.01	0.00	362,482.42	0.00	733,372.92	6,223,557.92		8,105,231.27
2000-2999	Classified Salaries	334,427.64	0.00	0.00	0.00	0.00	150,907.13		485,334.77
3000-3999	Employee Benefits	480,468.70	0.00	159,789.94	0.00	319,635.34	2,723,627.00		3,683,520.98
4000-4999	Books and Supplies	48,280.67	0.00	0.00	0.00	0.00	122,827.24		171,107.91
5000-5999	Services and Other Operating Expenditures	179,528.34	0.00	3,365.00	0.00	19,000.00	15,649,194.64		15,851,087.98
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,828,523.36	0.00	525,637.36	0.00	1,072,008.26	24,870,113.93	0.00	28,296,282.91
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	0.00							0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,828,523.36	0.00	525,637.36	0.00	1,072,008.26	24,870,113.93	0.00	28,296,282.91
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,205,766.76
	TOTAL COSTS								30,502,049.67
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	49,620.48	0.00	79,498.49	0.00	0.00	78,799.14		207,918.11
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	16,026.12	0.00	25,963.20	0.00	0.00	28,396.28		70,385.60
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	413.18		413.18
5000-5999	Services and Other Operating Expenditures	16,009.49	0.00	660.00	0.00	0.00	21,984.01		38,653.50
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	81,656.09	0.00	106,121.69	0.00	0.00	129,592.61	0.00	317,370.39
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	81,656.09	0.00	106,121.69	0.00	0.00	129,592.61	0.00	317,370.39
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,205,766.76
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								19,478,243.58
	TOTAL COSTS								22,001,380.73

* 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	28,567,910.63	22,003,505.81
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)	28,567,910.63	22,003,505.81
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	999.00	
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)	999.00	

SELPA: San Mateo County (CA)

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:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: San Mateo County (CA)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2020-21	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	32,461,724.86		
b. Less: Expenditures paid from federal sources	1,959,675.19		
c. Expenditures paid from state and local sources	30,502,049.67	28,567,910.63	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		28,567,910.63	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	30,502,049.67	28,567,910.63	1,934,139.04

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 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	32,461,724.86		
b. Less: Expenditures paid from federal sources	1,959,675.19		
c. Expenditures paid from state and local sources	30,502,049.67	28,567,910.63	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		28,567,910.63	
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	30,502,049.67	28,567,910.63	
d. Special education unduplicated pupil count	1,026	999	
e. Per capita state and local expenditures (A2c/A2d)	29,729.09	28,596.51	1,132.58

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: San Mateo County (CA)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2021-22	Comparison Year FY 2020-21	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	22,001,380.73	22,003,505.81	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		22,003,505.81	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	22,001,380.73	22,003,505.81	(2,125.08)

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	22,001,380.73	22,003,505.81	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		22,003,505.81	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	22,001,380.73	22,003,505.81	
b. Special education unduplicated pupil count	1,026	999	
c. Per capita local expenditures (B2a/B2b)	21,443.84	22,025.53	(581.69)

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

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

Patrick Gaffney
Contact Name

650-576-8947
Telephone Number

Deputy Superintendent - CBO
Title

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Email Address

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								1,026
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,023,608.00	0.00	409,861.94	0.00	809,763.00	6,747,433.85		8,990,666.79
2000-2999	Classified Salaries	388,157.00	0.00	0.00	0.00	291,159.87	3,751,543.70		4,430,860.57
3000-3999	Employee Benefits	575,303.00	0.00	162,369.19	0.00	463,023.48	4,420,836.83		5,621,532.50
4000-4999	Books and Supplies	46,854.00	0.00	0.00	0.00	17,889.65	389,412.00		454,155.65
5000-5999	Services and Other Operating Expenditures	769,575.32	0.00	44,496.00	0.00	347,616.00	13,782,350.17		14,944,037.49
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,803,497.32	0.00	616,727.13	0.00	1,929,452.00	29,091,576.55	0.00	34,441,253.00
7310	Transfers of Indirect Costs	4,579.00	0.00	0.00	0.00	0.00	0.00		4,579.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	4,579.00	0.00	0.00	0.00	0.00	0.00	0.00	4,579.00
	TOTAL COSTS	2,808,076.32	0.00	616,727.13	0.00	1,929,452.00	29,091,576.55	0.00	34,445,832.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,023,608.00	0.00	409,861.94	0.00	809,763.00	6,741,933.85		8,985,166.79
2000-2999	Classified Salaries	388,157.00	0.00	0.00	0.00	0.00	917,667.00		1,305,824.00
3000-3999	Employee Benefits	575,303.00	0.00	162,369.19	0.00	309,196.00	2,868,979.53		3,915,847.72
4000-4999	Books and Supplies	46,854.00	0.00	0.00	0.00	10,000.00	389,412.00		446,266.00
5000-5999	Services and Other Operating Expenditures	294,701.32	0.00	44,496.00	0.00	306,273.00	13,767,299.17		14,412,769.49
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,328,623.32	0.00	616,727.13	0.00	1,435,232.00	24,685,291.55	0.00	29,065,874.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,328,623.32	0.00	616,727.13	0.00	1,435,232.00	24,685,291.55	0.00	29,065,874.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								2,992,600.00
	TOTAL COSTS								32,058,474.00

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	51,109.00	0.00	62,658.00	0.00	0.00	83,938.00		197,705.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	17,794.00	0.00	24,240.00	0.00	0.00	32,601.00		74,635.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	42,116.00	0.00	0.00	40,400.00		82,516.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	68,903.00	0.00	129,014.00	0.00	0.00	156,939.00	0.00	354,856.00
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	68,903.00	0.00	129,014.00	0.00	0.00	156,939.00	0.00	354,856.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								2,992,600.00
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)								21,955,525.00
	TOTAL COSTS								25,302,981.00

* 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								1,026
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	785,818.01	0.00	362,482.42	0.00	733,372.92	6,236,047.15		8,117,720.50
2000-2999	Classified Salaries	334,427.64	0.00	0.00	0.00	276,352.41	2,596,427.34		3,207,207.39
3000-3999	Employee Benefits	480,468.70	0.00	159,789.94	0.00	446,253.06	4,003,223.93		5,089,735.63
4000-4999	Books and Supplies	48,280.67	0.00	0.00	0.00	4,846.19	122,827.24		175,954.10
5000-5999	Services and Other Operating Expenditures	179,528.34	0.00	3,365.00	0.00	19,600.00	15,668,613.90		15,871,107.24
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,828,523.36	0.00	525,637.36	0.00	1,480,424.58	28,627,139.56	0.00	32,461,724.86
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)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	1,828,523.36	0.00	525,637.36	0.00	1,480,424.58	28,627,139.56	0.00	32,461,724.86
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	12,489.23		12,489.23
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	276,352.41	2,445,520.21		2,721,872.62
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	126,617.72	1,279,596.93		1,406,214.65
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	4,846.19	0.00		4,846.19
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	600.00	19,419.26		20,019.26
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	408,416.32	3,757,025.63	0.00	4,165,441.95
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	408,416.32	3,757,025.63	0.00	4,165,441.95
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								2,205,766.76
	TOTAL COSTS								1,959,675.19

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	785,818.01	0.00	362,482.42	0.00	733,372.92	6,223,557.92		8,105,231.27
2000-2999	Classified Salaries	334,427.64	0.00	0.00	0.00	0.00	150,907.13		485,334.77
3000-3999	Employee Benefits	480,468.70	0.00	159,789.94	0.00	319,635.34	2,723,627.00		3,683,520.98
4000-4999	Books and Supplies	48,280.67	0.00	0.00	0.00	0.00	122,827.24		171,107.91
5000-5999	Services and Other Operating Expenditures	179,528.34	0.00	3,365.00	0.00	19,000.00	15,649,194.64		15,851,087.98
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,828,523.36	0.00	525,637.36	0.00	1,072,008.26	24,870,113.93	0.00	28,296,282.91
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)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,828,523.36	0.00	525,637.36	0.00	1,072,008.26	24,870,113.93	0.00	28,296,282.91
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,205,766.76
	TOTAL COSTS								30,502,049.67
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	49,620.48	0.00	79,498.49	0.00	0.00	78,799.14		207,918.11
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	16,026.12	0.00	25,963.20	0.00	0.00	28,396.28		70,385.60
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	413.18		413.18
5000-5999	Services and Other Operating Expenditures	16,009.49	0.00	660.00	0.00	0.00	21,984.01		38,653.50
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	81,656.09	0.00	106,121.69	0.00	0.00	129,592.61	0.00	317,370.39
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	81,656.09	0.00	106,121.69	0.00	0.00	129,592.61	0.00	317,370.39
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,205,766.76
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								19,478,243.58
	TOTAL COSTS								22,001,380.73

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

SELPA: San Mateo County (CA)

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:	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA: San Mateo County (CA)

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)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00</u> (b)	

If (b) is greater than (a).

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

_____ (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

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

If (b) is less than (a).

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

_____ (e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

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

SELPA: San Mateo County (CA)

SECTION 3

	Column A	Column B	Column C
	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	34,445,832.00		
b. Less: Expenditures paid from federal sources	2,387,358.00		
c. Expenditures paid from state and local sources	32,058,474.00	30,502,049.67	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		30,502,049.67	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	32,058,474.00	30,502,049.67	1,556,424.33

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

	Budgeted Amounts FY 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	34,445,832.00		
b. Less: Expenditures paid from federal sources	2,387,358.00		
c. Expenditures paid from state and local sources	32,058,474.00	30,502,049.67	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		30,502,049.67	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	32,058,474.00	30,502,049.67	
d. Special education unduplicated pupil count	1026	1026	
e. Per capita state and local expenditures (A2c/A2d)	31,246.08	29,729.09	1,516.99

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

SELPA: San Mateo County (CA)

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	25,302,981.00	22,001,380.73	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		22,001,380.73	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	25,302,981.00	22,001,380.73	3,301,600.27

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	25,302,981.00	22,001,380.73	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		22,001,380.73	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	25,302,981.00	22,001,380.73	
b. Special education unduplicated pupil count	1,026	1,026	
c. Per capita local expenditures (B2a/B2b)	24,661.77	21,443.84	3,217.93

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

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

Patrick Gaffney
Contact Name

650-576-8947
Telephone Number

Deputy Superintendent - CBO
Title

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Email Address

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41-69039-0000000

Unaudited Actuals
2021-22 Unaudited Actuals
Technical Review Checks

San Mateo-Foster City Elementary

San Mateo County

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

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

IMPORT CHECKS

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

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-3312-0-0000-0000-9740 3312 9740 403,878.81
Explanation:CCEIS set aside contribution from Local Asst 3310. Once spent fund balance will offset.

01-3318-0-0000-0000-9740 3318 9740 19,359.01
Explanation:CCEIS set aside contribution from Local Asst Prek 3315. Once spent fund balance will offset.

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-3312-0-0000-0000-9791	3312	9791	340,294.14
01-3318-0-0000-0000-9791	3318	9791	11,602.25
01-4035-0-0000-0000-9791	4035	9791	15,309.02
01-4035-1-0000-0000-9791	4035	9791	-15,309.02

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	6500	9790	-4,164.43
Explanation:prepaid expense, will clear in new year.			
01	6695	5300	-85.35
Explanation:prior year adjustment.			
01	7422	5900	-450.84
Explanation:prior year adjustment.			
12	9010	3902	-45.50
Explanation:prior year adjustment.			
13	5310	8634	-48.34
Explanation:prior year adjustment.			

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

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.

Export Log
Period: Unaudited Actuals
Type of Export: Official

=====

LEA: 41-69039-0000000 San Mateo-Foster City Elementary

Official Check for LEA: 41-69039-0000000 is good

Export of USER General Ledger started at 8/23/2022 11:44:36 AM

OFFICIAL Header for LEA: 41-69039-0000000 San Mateo-Foster City Elementary
VERSION 2022.2.0

Fiscal Year: 2021-22
Type of Data: Unaudited Actuals
Number of records exported in group 1: 2119

Fiscal Year: 2022-23
Type of Data: Budget
Number of records exported in group 2: 1406

Export USER General Ledger completed at 8/23/2022 11:44:36 AM

Export of Supplementals (USER ELEMENTs) started at 8/23/2022 11:44:36 AM
Fiscal Year: 2021-22
Type of Data: Unaudited Actuals
Number of records exported in group 3: 6637

Fiscal Year: 2022-23
Type of Data: Budget
Number of records exported in group 4: 2364

Export of Supplemental (USER ELEMENTs) completed at 8/23/2022 11:44:37 AM

Export of Explanations started at 8/23/2022 11:44:37 AM
Fiscal Year: 2021-22
Type of Data: Unaudited Actuals
Number of records exported in group 5: 7

Fiscal Year: 2022-23
Type of Data: Budget
Number of records exported in group 6: 12

Export of Explanations completed at 8/23/2022 11:44:37 AM

Export of TRC Log started at 8/23/2022 11:44:37 AM
Fiscal Year: 2021-22
Type of Data: Unaudited Actuals
Number of records exported in group 7: 89

Fiscal Year: 2022-23
Type of Data: Budget
Number of records exported in group 8: 56

Export of TRC Log completed at 8/23/2022 11:44:37 AM

OFFICIAL END for LEA: 41-69039-0000000 San Mateo-Foster City Elementary

Exported to file: C:\SACS2022ALL\Official\416903900000000A.DAT

End of Official Export Process