



Orange Unified School District

"Inspiring our learners of today to be purposeful leaders of tomorrow"

2021-22 Unaudited Actuals Financial Report

September 2022

Mission Statement: "In partnership with our community, we will provide a safe, equitable, and innovative culture of learning for each scholar to have a competitive EDGE as a leader."

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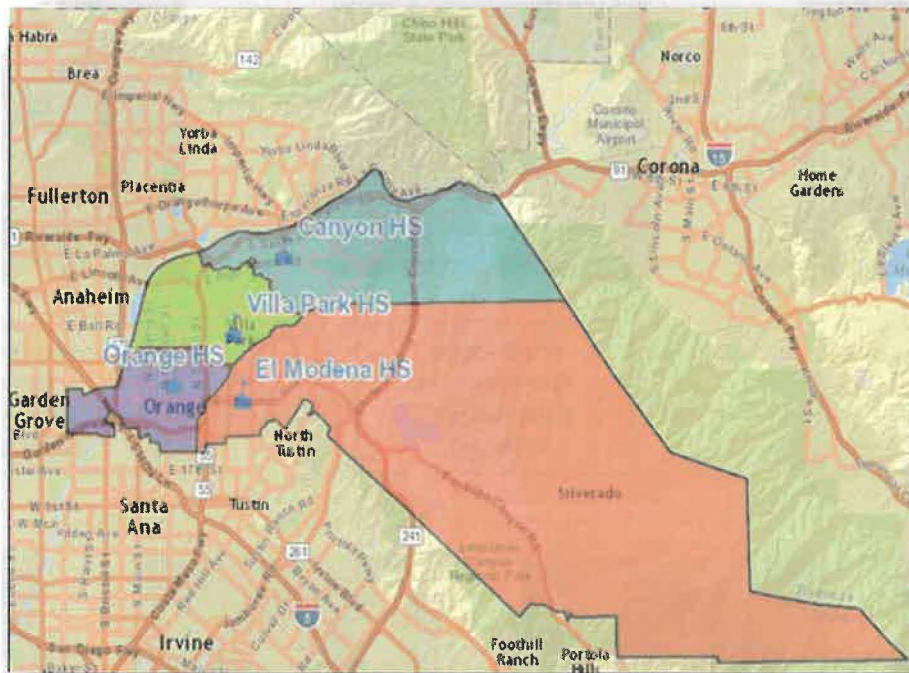
Introduction

Introduction

General Description of the District

Orange Unified School District is located in the central portion of Orange County. Founded in 1953, the District encompasses nearly 108 square miles, including the cities of Orange, Villa Park, and portions of Santa Ana, Anaheim, and Garden Grove.

Orange Unified School District Boundary Map



Starting from an original school building in 1872, the District has grown to 26 elementary schools (K-6), one Magnet School (K-8), three middle schools (7-8), two Charter Schools (7-8), four high schools (9-12), a school for students with special needs, a community day school, a continuation high school and a new online academy covering grades K-12. A Career Education Center houses the District's Regional Occupational Program and Child Development Center. The District educates approximately 26,000 students in the Cities of Orange, Villa Park, Anaheim, Garden Grove, Santa Ana and county areas.

District schools have "partnered" with more than 100 local businesses, service clubs, local universities, and other organizations to provide funding for special projects. Special Projects include community speakers, career days/fairs, and scholarship programs.

The District office is located at 1401 North Handy Street in the City of Orange, California.

Introduction

District Governance

The District is governed by a seven-member board of education. Each member is elected by geographic area. Elections for positions are held every two years, alternating between three and four available positions. The following comprise the current Board of Directors:



Andrea Yamasaki
President
Trustee Area 1
2018-2022



Kris Erickson
Vice President
Trustee Area 5
2018-2022



Ana Page
Clerk
Trustee Area 3
2020-2024



John Ortega
Member
Trustee Area 2
2020-2024



Kathy Moffat
Member
Trustee Area 4
2018-2022



Angie Rumsey
Member
Trustee Area 6
2020-2024



Rick Ledesma
Member
Trustee Area 7
2018-2022

Introduction

Executive Cabinet

Gunn Marie Hansen, Ph.D.
Superintendent



David A. Rivera
Deputy Superintendent
Business Services



Cathleen Corella
Assistant Superintendent
Educational Services



Ernie Gonzalez
Assistant Superintendent
Business Services

Executive Director



Meghna Bulsara
Executive Director
Business Services

Introduction

A photograph of three graduates in blue and white gowns and caps walking on a red running track. One graduate in the center is waving and smiling. In the background, a sign for 'FRED KELLY STADIUM' is visible.

VISION - OUR COMMITMENT

Inspiring our learners of today to be purposeful leaders of tomorrow.

MISSION - OUR INTENTION

In partnership with our community, we will provide a safe, equitable, and innovative culture of learning for each scholar to have a competitive EDGE as a leader.

CORE VALUES - OUR FOUNDATION

INTEGRITY

We embrace a culture of ethical and transparent decision making and actions.

EQUITY

We promote inclusive and culturally relevant environments by supporting the social-emotional and intellectual needs of all.

RESPECT

We advocate for strong, compassionate relationships that appreciate the unique qualities of our diverse community.

EXCELLENCE

We strive for the highest standards in all endeavors by deliberately pursuing continuous growth and innovation.

Orange Unified EDGE Four Areas of Focus

E EXCELLENCE
*in Academics
& Leadership*

D DEDICATED
*& Engaged
Communication*

G GENUINE
*Wellness
& Safety*

E EFFICIENT
*Utilization of
Fiscal Capital*



HOW WE ACHIEVE OUR MISSION/VISION - OUR DIRECTION

Introduction

Focus Area 4.0 – Efficient Utilization of Fiscal Capital

FOCUS AREA 4.0 - STRATEGIC INITIATIVES:

- 4.1 Promote a culture where the use of resources is connected to student achievement while maintaining fiscal solvency and transparency.
- 4.2 Develop and implement a long-range Facilities Master Plan to ensure effective use of all district facilities including, but not limited to, modernization of classrooms, upgrading of technology infrastructure, replacement of portables with permanent structures, and enhanced safety on all campuses.
- 4.3 Evaluate current school configurations and district programs to optimize organizational efficiency and enhance the opportunities available to students.
- 4.4 Provide sufficient resources to foster safe and clean environments at each district facility.
- 4.5 Achieve greater efficiencies through sustainable efforts in building construction, energy and water conservation, reduced fuel consumption, and waste-reduction.
- 4.6 Develop effective and long-lasting business partnerships that result in learning and career opportunities for students and/or enhance external funding.
- 4.7 Regularly examine investment and debt structure strategies to ensure the district is benefiting from the most advantageous terms and conditions.



Unaudited Actuals

Unaudited Actuals

Report Overview

The 2021-22 Unaudited Actuals Financial Report was conducted in accordance with Education Code (EC) 41010, which requires school districts to use uniform accounting procedures and the prescribed accounting system (Standardized Account Codes Structures also known as “SACS”) as approved by the State Board of Education. The Unaudited Actuals Financial Report represents the year-end financial statements and allows the California Department of Education to obtain comparative financial information from all school districts. In addition, the Unaudited Actuals Financial Report is used as a starting point for the District’s independent auditors to analyze and examine the books of record to issue the audited financial statements.

General Fund

The District receives its allocated funds based upon several criteria. The State requires the establishment of various funds for the accounting of the revenues and expenditures. The type of fund determines the ways in which the money may be spent.

The General Fund is the chief operating fund for all Local Education Agencies (LEAs), including school districts, county offices of education, and joint powers agreements/agencies.

The General Fund is used to account for the ordinary operations of the LEA. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund.

Within the General Fund, restricted projects or activities must be identified and separated from unrestricted activities.



Unaudited Actuals

Budget Considerations

Enrollment and Unduplicated Pupil Count:

The District's enrollment establishes the basis of state revenue, staffing needs, operation cost and capital outlay needs. Enrollment history, excluding Charter schools and County are reflected below. The enrollment for 2021/22 was 23,876 and projected to decline by 361 students each year. The enrollment for 2022/23 is 23,515, which is on target with the projection, a decline of 361 students.

SUMMARY OF STUDENT POPULATION	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	24,867	24,086	23,876	23,515
COE Enrollment	93	87	48	48
Total Enrollment	24,960	24,173	23,924	23,563
Unduplicated Pupil Count	12,514	11,764	11,117	10,941
COE Unduplicated Pupil Count	42	34	33	33
Total Unduplicated Pupil Count	12,556	11,798	11,150	10,974
Unduplicated Pupil Percentages	50.30%	48.81%	46.61%	46.57%

Average Daily Attendance (ADA):

The Average Daily Attendance (ADA) is reported to the state three times per year: December 30, which covers the start of the school year through December (known as "P1"), April 15, which covers the start of the school year through April 15 (known as "P2"), and "Annual" which covers the entire school year. The Local Control Funding Formula (LCFF) is based on P2 attendance while the lottery revenue is based on the prior year's Annual attendance. The generated ADA is the primary funding for the District.

CURRENT YEAR ADA	2019-20	2020-21	2021-22	2022-23
Grades TK-3	7,758.44	7,758.44	7,237.10	7,146.53
Grades 4-6	5,874.08	5,874.08	5,562.18	5,492.67
Grades 7-8	2,016.30	2,016.30	1,913.29	1,889.26
Grades 9-12	8,322.16	8,322.16	8,263.46	8,158.78
Total	23,970.98	23,970.98	22,976.03	22,687.24

Funded ADA:

Historically, LCFF funding is based on the higher of the current or prior year's ADA. However, since districts are experiencing a dramatic decline in enrollment and ADA due to the pandemic, the state has passed a budget act which includes a revised formula to fund

Unaudited Actuals

the 2022-23 school year to provide protection from excessive declines. For districts with declining attendance, the 2022-23 funding is based on the greater of:

- the current year's ADA (2022-23), or
- the prior year's ADA (2021-22), or
- the computed average ADA using the three most recent prior years' average ADA (2019-20, 2020-21 and 2021-22).

In addition, the state budget act includes measures to mitigate the lost ADA in 2021-22 by establishing an "Attendance Yield". The Attendance Yield calculates the ADA-to-enrollment percentage using 2019-20 ADA data. That percentage is then applied to the 2021-22 ADA and Enrollment factors. The benefit of Attendance Yield is that it applies to school districts who offered independent study by October 1, 2021, adopted and implemented written policies for the 2021-22 school year and offered independent study to students who were out due to Covid-19 quarantine during the 2021-22 school year. School districts can utilize higher ADA factors to replace 21-22 generated attendance which was severely negatively impacted due to COVID.

TOTAL FUNDED ADA	2019-20	2020-21	2021-22	2022-23
Grades TK-3	7,822.66	7,758.44	7,751.43	7,579.57
Grades 4-6	5,063.51	5,874.08	5,857.37	5,451.69
Grades 7-8	3,026.32	2,016.30	2,004.82	2,269.31
Grades 9-12	8,444.56	8,322.16	8,291.55	8,279.57
Total	24,357.05	23,970.98	23,905.16	23,580.13
Funded ADA (Historical)	24,357.05	23,970.98	23,901.71	22,687.24
Variance	-	-	3.45	892.90

PER STUDENT FUNDING	2021-22	SUPPLEMENTAL GRANTS	CONCENTRATION GRANTS
Grades TK-3	\$8,934	\$1,787	\$5,807
Grades 4-6	\$8,214	\$1,643	\$5,339
Grades 7-8	\$8,458	\$1,692	\$5,498
Grades 9-12	\$10,057	\$2,011	\$6,537

Cost-of-Living Adjustment:

The Cost-of-Living Adjustment ("COLA") reflects the annual increase which will be applied to the prior year per-student funding rate. That calculation determines the per-pupil funding rate for the new fiscal year.

Unaudited Actuals

COLA	2019-20	2020-21	2021-22	2022-23
Statutory COLA	3.26%	2.31%	1.70%	6.56%
Augmentation/(COLA Suspension)	0.00%	-2.31%	3.37%	6.28%
Total	3.26%	0.00%	5.07%	12.84%

Budget Components: Revenue

Shown below are the revenue projections for the 2021-22 and 2022-23 fiscal years, which include both unrestricted and restricted revenues.

Unrestricted revenues may be used as needed by the District and come from various federal, state, and local revenue sources, and interfund transfers.

UNRESTRICTED REVENUE	2021-22	2022-23
	Unaudited Actuals	Revised
LCFF Revenue	\$242,712,632	\$270,776,087
Federal Revenue	\$9,335	\$8,500
State Revenue	\$5,588,338	\$4,828,961
Other Local Revenue	\$7,806,240	\$6,602,308
Interfund Transfers In	\$3,657,269	\$3,749,143
Total	\$259,773,814	\$285,964,999

Restricted revenues, as the name implies, may only be used for specific purposes. They also come from federal, state, and local revenue sources. Examples of restricted program funding include Special Education, Learning Loss Mitigation, Expanded Learning Opportunity entitlements, Educator Effectiveness, Career & Technical Education Programs, and After School Programs, to name but a few.

RESTRICTED REVENUE	2021-22	2022-23
Federal Revenue	\$37,719,420	\$33,800,676
State Revenue	\$62,422,617	\$52,886,107
Other Local Revenue	\$2,459,720	\$2,071,535
Total	\$102,601,757	\$88,758,318



Remember: The Budget is only a tool to achieving the District's Goals and Objectives

Unaudited Actuals

Budget Components: Expenditures

Expenditures from the restricted and unrestricted funds are allocated and spent in the following categories based on their specific uses:

Personnel Costs: Salaries and benefits are approximately 80% of the general fund expenditures. The reported salaries reflect a 3% salary increase. Pension costs are increasing from 16.92% to 19.10% in 2022-23 for CALSTRS and from 22.91% to 25.37% for CALPERS.

Materials and Supplies: Materials and supplies include textbooks and curriculum materials, library books, reference materials, HEPA Air purifiers and supplies for the classrooms.

Operating Expenses and Services: These include professional services, rentals, leases, conferences, professional development, and operating costs such as insurance, gas, water, and other utilities.

Capital Outlay: This category includes large equipment purchases (such as speakers and monitors) and capital projects such as bottle filling stations and restroom renovations.

Other Outgo: This may include payments to County offices, non-public school fees, debt payments for energy leases, retirement bonds and building bonds, and indirect cost charges.

Interfund Transfers out: This category includes retirement contributions.

COMBINED EXPENDITURE	2021-22	2022-23
Certificated Salaries	\$131,277,458	\$141,342,839
Classified Salaries	\$48,086,026	\$51,341,691
Employee Benefits	\$87,619,712	\$95,830,691
Materials and Supplies	\$24,256,352	\$14,862,428
Operating Expenses and Services	\$32,223,696	\$36,032,920
Capital Outlay	\$969,511	\$5,407,043
Other Outgo/ Indirect Costs	\$5,577,970	\$5,902,088
Interfund Transfers Out	\$3,260,074	\$3,496,452
Total	\$333,270,798	\$354,216,152

In partnership with our community, we will provide a safe, equitable, and innovative culture of learning for each scholar to have a competitive EDGE as a leader.

Unaudited Actuals

Budget Components: Fund Balances

Fund Balances are the difference between the revenue received and the expenditures incurred within a fiscal year. Unrestricted fund balances are carried over to the next fiscal year. The ending fund balances are the accumulated reserves over time.

In addition, districts are required to maintain a minimum reserve level. The minimum reserve level is a percentage calculation based on district enrollment. As required by law, Orange Unified maintains a minimum 3% reserve level for economic uncertainties.

Starting with the 2022-23 year, there is also a limit on the amounts a district may reserve. District reserves cannot exceed 10% in assigned and unassigned balances including required reserves for economic uncertainties. If reserves exceed the 10% level, the overage must be designated for specific purposes. At the June 2022 board meeting, the Board adopted the fund designations shown below:

COMBINED	2021-22	2022-23
	Unaudited Actuals	Revised
Beginning Fund Balance	89,668,585	118,773,358
Net Inc/ (Dec)	29,104,773	20,507,165
Ending Fund Balance	118,773,358	139,280,523
Components of Fund Balance:		
Revolving Cash and Inventory	684,367	684,367
Restricted	23,545,088	21,273,505
Assigned incl. Economic Uncertainties	9,998,124	10,626,485
Assigned	16,827,022	23,134,175
Committed		82,811,048
Unassigned	67,718,757	750,943
Unassigned percentage	20.32%	0.21%



Unaudited Actuals

2021-22 End of Year Summary

The District's unrestricted and restricted combined fund balances rose by \$17.7 million. In the June 2022 Estimated Actuals report, the District anticipated receiving \$359 million and spending \$347 million, leaving a fund balance of approximately \$11 million. Now, at year-end closing, revenue actually increased to \$362 million and spending decreased to \$333 million, due to supply chain issues and other factors.

	UNRESTRICTED	RESTRICTED	TOTAL
Unaudited Actuals (9/8/2022)			
Revenue	\$234,742,265	\$127,633,307	\$362,375,571
Expenditures	\$218,427,700	\$114,843,098	\$333,270,798
Changes in Reserves	\$16,314,565	\$12,790,208	\$29,104,773
Estimated Actuals (6/8/2022)			
Revenue	\$228,287,855	\$130,923,931	\$359,211,786
Expenditures	\$221,266,117	\$126,551,767	\$347,817,884
Changes in Reserves	\$7,021,738	\$4,372,164	\$11,393,902
Net Changes in Projected Reserves	\$9,292,827	\$8,418,044	\$17,710,871

The Business Services Division will continue to review, monitor and revise the budget in accordance with the District's Edge Focus Area 4.0 - Efficient Utilization of Fiscal Capital. The First Interim report will be presented to the Board in December which will include updated revenue and expenditure projections, and the negotiated increase for all employees. The audit report for 2021-22 year will be presented in December as well.



General Fund

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)	56.08%
	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.	\$1,844,330.33
	Adjusted Appropriations Limit	\$185,210,855.41
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$185,210,855.41
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	3.99%

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: Sept. 8, 2022

To the Superintendent of Public Instruction:

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

Signed: _____

County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Dean West

Name

Associate Supt-Business Services

Title

714-966-4229

Telephone

DWest@ocde.us

E-mail Address

For School District:

Meghna Bulsara

Name

Executive Director

Title

714-628-4479

Telephone

mbulsara@orangeusd.org

E-mail Address

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)	22,203.68	22,218.12	23,905.16	22,687.24	22,687.24	23,580.13
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	22,203.68	22,218.12	23,905.16	22,687.24	22,687.24	23,580.13
5. District Funded County Program ADA						
a. County Community Schools	52.48	52.48	52.48	52.48	52.48	52.48
b. Special Education-Special Day Class	5.48	5.48	5.48	5.48	5.48	5.48
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.83	0.83	0.83	0.83	0.83	0.83
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)	58.79	58.79	58.79	58.79	58.79	58.79
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	22,262.47	22,276.91	23,963.95	22,746.03	22,746.03	23,638.92
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	1,053.75	1,053.75	1,053.75	1,053.75	1,053.75	1,053.75
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)	1,053.75	1,053.75	1,053.75	1,053.75	1,053.75	1,053.75
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,053.75	1,053.75	1,053.75	1,053.75	1,053.75	1,053.75

	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	19,082,424.00		19,082,424.00			19,082,424.00
Work in Progress	103,097,763.00	42,973.00	103,140,736.00	45,098,443.00		148,239,179.00
Total capital assets not being depreciated	122,180,187.00	42,973.00	122,223,160.00	45,098,443.00	0.00	167,321,603.00
Capital assets being depreciated:						
Land Improvements	15,945,221.00		15,945,221.00			15,945,221.00
Buildings	308,511,785.00	668,428.00	309,180,213.00			309,180,213.00
Equipment	21,539,130.00	(734,731.00)	20,804,399.00	565,847.00	1,572,570.00	19,797,676.00
Total capital assets being depreciated	345,996,136.00	(66,303.00)	345,929,833.00	565,847.00	1,572,570.00	344,923,110.00
Accumulated Depreciation for:						
Land Improvements	(10,639,764.00)		(10,639,764.00)	(355,761.00)		(10,995,525.00)
Buildings	(81,652,108.00)	(797,661.00)	(82,449,769.00)	(5,579,212.00)		(88,028,981.00)
Equipment	(14,389,247.00)	(158,271.00)	(14,547,518.00)	255,228.00		(14,292,290.00)
Total accumulated depreciation	(106,681,119.00)	(955,932.00)	(107,637,051.00)	(5,679,745.00)	0.00	(113,316,796.00)
Total capital assets being depreciated, net excluding lease assets	239,315,017.00	(1,022,235.00)	238,292,782.00	(5,113,898.00)	1,572,570.00	231,606,314.00
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
Governmental activity capital assets, net	361,495,204.00	(979,262.00)	360,515,942.00	39,984,545.00	1,572,570.00	398,927,917.00
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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FEDERAL PROGRAM NAME	TITLE I	ESSER II	ESSER III	ESSER III	GEER	ELO	GEER II
FEDERAL CATALOG NUMBER	84.01	84.425	84.425	84.425	84.425C	54.425	84.425
RESOURCE CODE	3010	3212	3213	3214	3215	3216	3217
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,192,148.93	13,913,608.64	0.00	0.00	1,350,527.82	2,387,534.00	547,960.00
2. a. Current Year Award	5,436,381.00	0.00	30,428,081.00	7,607,020.00			
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	5,436,381.00	0.00	30,428,081.00	7,607,020.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	6,628,529.93	13,913,608.64	30,428,081.00	7,607,020.00	1,350,527.82	2,387,534.00	547,960.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	1,192,148.93	0.00	0.00	0.00	195,784.82		
6. Cash Received in Current Year	2,945,768.00	8,780,750.64	3,887,299.00		509,463.49	621,618.00	142,667.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,137,916.93	8,780,750.64	3,887,299.00	0.00	705,248.31	621,618.00	142,667.00
EXPENDITURES							
9. Donor-Authorized Expenditures	5,613,758.25	12,551,856.33	2,396,358.09	0.00	1,350,527.82	2,387,534.00	547,960.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	5,613,758.25	12,551,856.33	2,396,358.09	0.00	1,350,527.82	2,387,534.00	547,960.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,475,841.32)	(3,771,105.69)	1,490,940.91	0.00	(645,279.51)	(1,765,916.00)	(405,293.00)
a. Unearned Revenue			1,490,940.91				
b. Accounts Payable							
c. Accounts Receivable	1,475,841.32	3,771,105.69			645,279.51	1,765,916.00	405,293.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,014,771.68	1,361,752.31	28,031,722.91	7,607,020.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,014,771.68	1,361,752.31	28,031,722.91	7,607,020.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,613,758.25	12,551,856.33	2,396,358.09	0.00	1,350,527.82	2,387,534.00	547,960.00

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	ELO EMERG NEEDS	LRNG LOSS	ARP 611	ARP 611 (PRIVATE)	PRESCHOOL	LOC. ASST.	LOC. ASST. (PRIVATE)
FEDERAL CATALOG NUMBER	N/A	84.425	84.027X	54.027X	84.173	84.027A	84.027A
RESOURCE CODE	3218	3219	3305	3306	3308	3310	3311
REVENUE OBJECT	8290	8290	8182	8182	8182	8181	8181
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,556,395.00	2,682,957.00	1,076,997.00				
2. a. Current Year Award				8,214.00	92,974.00	5,262,679.00	40,136.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	0.00	8,214.00	92,974.00	5,262,679.00	40,136.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,556,395.00	2,682,957.00	1,076,997.00	8,214.00	92,974.00	5,262,679.00	40,136.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	405,223.00	698,535.00				1,520,499.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	405,223.00	698,535.00	0.00	0.00	0.00	1,520,499.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,556,395.00	2,682,957.00	1,714.13			5,219,280.49	40,136.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,556,395.00	2,682,957.00	1,714.13	0.00	0.00	5,219,280.49	40,136.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,151,172.00)	(1,984,422.00)	(1,714.13)	0.00	0.00	(3,698,781.49)	(40,136.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	1,151,172.00	1,984,422.00	1,714.13			3,698,781.49	40,136.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	1,075,282.87	8,214.00	92,974.00	43,398.51	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	1,075,282.87	8,214.00	92,974.00	43,398.51	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,556,395.00	2,682,957.00	1,714.13	0.00	0.00	5,219,280.49	40,136.00

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FEDERAL PROGRAM NAME	PRESCHOOL	MENTAL HEALTH	PRE STAFF DEV	EARLY INT	ST EARLY INT	QTY ASSURANCE	QTY ASSURANCE
FEDERAL CATALOG NUMBER	84.173A	84.027A	84.173A	84.181	84.181	84.027A	84.027A
RESOURCE CODE	3315	3327	3345	3385-0	3385-1	3386-0	3386-1
REVENUE OBJECT	8182	8182	8182	8182	8590	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover					20,404.87	12,029.41	
2. a. Current Year Award	130,421.00	278,797.00	1,364.00	86,305.00			45,000.00
b. Transferability (ESSA)							
c. Other Adjustments	1,632.46						
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	132,053.46	278,797.00	1,364.00	86,305.00	0.00	0.00	45,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	132,053.46	278,797.00	1,364.00	86,305.00	20,404.87	12,029.41	45,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	96,526.00	88,258.00	(1,482.00)	(43,152.00)		361.41	
7. Contributed Matching Funds	1,632.46						
8. Total Available (sum lines 5, 6, & 7)	98,158.46	88,258.00	(1,482.00)	(43,152.00)	0.00	361.41	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	132,053.46	278,797.00	1,364.00	86,305.00	20,404.87	12,029.41	2,916.51
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	132,053.46	278,797.00	1,364.00	86,305.00	20,404.87	12,029.41	2,916.51
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)	(33,895.00)	(190,539.00)	(2,846.00)	(129,457.00)	(20,404.87)	(11,668.00)	(2,916.51)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	33,895.00	190,539.00	2,846.00	129,457.00	20,404.87	11,668.00	2,916.51
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	42,083.49
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00		0.00	0.00	42,083.49
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	130,421.00	278,797.00	1,364.00	86,305.00	20,404.87	12,029.41	2,916.51

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REVENUES, AND EXPENDITURES - ALL FUNDS
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FEDERAL PROGRAM NAME	ALT DISP RES	ALT DISP RES	ALT DISP RES	VEA	TITLE II PART A	ESSA: TITLE II CLSD	TITLE IV PART A
FEDERAL CATALOG NUMBER	84.027	84.027A	84.173A	84.048	84.367	84.371	84.424
RESOURCE CODE	3395-2	3395-3	3395-9	3550	4035	4038	4127-0
REVENUE OBJECT	8182	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	6,722.13	16,410.00	72,921.69		759,431.00		75,861.09
2. a. Current Year Award				215,586.00	844,057.00	225,000.00	
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	0.00	215,586.00	844,057.00	225,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	6,722.13	16,410.00	72,921.69	215,586.00	1,603,488.00	225,000.00	75,861.09
REVENUES							
5. Unearned Revenue Deferred from Prior Year							75,861.09
6. Cash Received in Current Year	(7,878.80)		(599.31)	38,473.59	1,061,034.33		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	(7,878.80)	0.00	(599.31)	38,473.59	1,061,034.33	0.00	75,861.09
EXPENDITURES							
9. Donor-Authorized Expenditures	6,722.13	5,005.60	72,921.69	215,586.00	1,328,073.49		75,861.09
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,722.13	5,005.60	72,921.69	215,586.00	1,328,073.49	0.00	75,861.09
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)	(14,600.93)	(5,005.60)	(73,521.00)	(177,112.41)	(267,039.16)	0.00	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	14,600.93	5,005.60	73,521.00	177,112.41	267,039.16		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	11,404.40	0.00	0.00	275,414.51	225,000.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	11,404.40	0.00		275,414.51	225,000.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,722.13	5,005.60	72,921.69	215,586.00	1,328,073.49	0.00	75,861.09

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FEDERAL PROGRAM NAME	TITLE IV PART A	TITLE IV PART A	TITLE III, IMMIGRANT	TITLE III/A-NCLB	AMER IND	ARP HCY II	COVID GEER
FEDERAL CATALOG NUMBER	84.424	84.424	84.365	84.365A	84.060A	84.425	84.425C
RESOURCE CODE	4127-1	4127-2	4201	4203	4510	5634	3215
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							F09
AWARD							
1. Prior Year Carryover	138,788.09		46,761.00	217,166.00			39,393.29
2. a. Current Year Award		381,441.00	55,177.00	641,888.00	21,464.00	107,406.00	
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	381,441.00	55,177.00	641,888.00	21,464.00	107,406.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	138,788.09	381,441.00	101,938.00	859,054.00	21,464.00	107,406.00	39,393.29
REVENUES							
5. Unearned Revenue Deferred from Prior Year	138,788.09			743.51			
6. Cash Received in Current Year		61,545.00	34,338.39	420,916.61	9,381.00	26,852.00	36,418.80
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	138,788.09	61,545.00	34,338.39	421,660.12	9,381.00	26,852.00	36,418.80
EXPENDITURES							
9. Donor-Authorized Expenditures	94,325.86	295,561.20	61,092.81	680,948.59	16,815.42		36,418.80
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	94,325.86	295,561.20	61,092.81	680,948.59	16,815.42	0.00	36,418.80
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	44,462.23	(234,016.20)	(26,754.42)	(259,288.47)	(7,434.42)	26,852.00	0.00
a. Unearned Revenue	44,462.23						
b. Accounts Payable						26,852.00	
c. Accounts Receivable		234,016.20	26,754.42	259,288.47	7,434.42		
14. Unused Grant Award Calculation (line 4 minus line 9)	44,462.23	85,879.80	40,845.19	178,105.41	4,648.58	107,406.00	2,974.49
15. If Carryover is allowed, enter line 14 amount here	44,462.23	85,879.80	40,845.19	178,105.41		107,406.00	2,974.49
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	94,325.86	295,561.20	61,092.81	680,948.59	16,815.42	0.00	36,418.80

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

FEDERAL PROGRAM NAME	ELO	GEER II	ELO/EMERG NEEDS	LRNG LOSS	ARP IDEA	IDEA	TOTAL
FEDERAL CATALOG NUMBER	84.425	84.425	N/A	84.425	84.027	84.027A	
RESOURCE CODE	3216	3217	3218	3219	3305	3310	
REVENUE OBJECT	8290	8290	8290	8290	8182	8181	
LOCAL DESCRIPTION (if any)	F09	F09	F09	F09	F09	F09	
AWARD							
1. Prior Year Carryover					45,706.00	160,832.00	26,320,554.96
2. a. Current Year Award	98,939.00	22,707.00	64,497.00	111,181.00			52,206,715.00
b. Transferability (ESSA)							0.00
c. Other Adjustments						14,115.00	15,747.46
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	98,939.00	22,707.00	64,497.00	111,181.00	0.00	14,115.00	52,222,462.46
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)	98,939.00	22,707.00	64,497.00	111,181.00	45,706.00	174,947.00	78,543,017.42
REVENUES							
5. Unearned Revenue Deferred from Prior Year							1,603,326.44
6. Cash Received in Current Year						14,115.00	21,346,931.15
7. Contributed Matching Funds							1,632.46
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	0.00	14,115.00	22,951,890.05
EXPENDITURES							
9. Donor-Authorized Expenditures	92,342.18	22,707.00	10,901.33	111,181.00	45,706.00	173,018.83	38,227,536.38
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	92,342.18	22,707.00	10,901.33	111,181.00	45,706.00	173,018.83	38,227,536.38
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(92,342.18)	(22,707.00)	(10,901.33)	(111,181.00)	(45,706.00)	(158,903.83)	(15,275,646.33)
a. Unearned Revenue							1,535,403.14
b. Accounts Payable							26,852.00
c. Accounts Receivable	92,342.18	22,707.00	10,901.33	111,181.00	45,706.00	158,903.83	16,837,901.47
14. Unused Grant Award Calculation (line 4 minus line 9)	6,596.82	0.00	53,595.67	0.00	0.00	1,928.17	40,315,481.04
15. If Carryover is allowed, enter line 14 amount here	6,596.82	0.00	53,595.67	0.00	0.00	1,928.17	40,310,832.46
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	92,342.18	22,707.00	10,901.33	111,181.00	45,706.00	173,018.83	38,225,903.92

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

STATE PROGRAM NAME	ASES	ASES	UTK	CTEIG	CTEIG	CTEIG	WORKABILITY
RESOURCE CODE	6010-0	6010-2	6053	6387-1	6387-2	6387-3	6520
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	99,273.00		404,571.00	64,024.00	411,238.00		
2. a. Current Year Award		2,002,917.00				789,864.00	314,625.00
b. Other Adjustments							40,233.91
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	2,002,917.00	0.00	0.00	0.00	789,864.00	354,858.91
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	99,273.00	2,002,917.00	404,571.00	64,024.00	411,238.00	789,864.00	354,858.91
REVENUES							
5. Unearned Revenue Deferred from Prior Year				22,901.17	370,114.20		
6. Cash Received in Current Year	93,970.69	1,802,625.53	396,849.00			710,877.00	
7. Contributed Matching Funds							40,233.91
8. Total Available (sum lines 5, 6, & 7)	93,970.69	1,802,625.53	396,849.00	22,901.17	370,114.20	710,877.00	40,233.91
EXPENDITURES							
9. Donor-Authorized Expenditures	99,273.00	1,718,065.57		64,024.00	246,488.27		354,858.91
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	99,273.00	1,718,065.57	0.00	64,024.00	246,488.27	0.00	354,858.91
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)	(5,302.31)	84,559.96	396,849.00	(41,122.83)	123,625.93	710,877.00	(314,625.00)
a. Unearned Revenue		84,559.96	396,849.00		123,625.93	710,877.00	
b. Accounts Payable							
c. Accounts Receivable	5,302.31			41,122.83			314,625.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	284,851.43	404,571.00	0.00	164,749.73	789,864.00	0.00
15. If Carryover is allowed, enter line 14 amount here			404,571.00	0.00	164,749.73	789,864.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	99,273.00	1,718,065.57	0.00	64,024.00	246,488.27	0.00	314,625.00

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

STATE PROGRAM NAME	SP ED ALT DISPUTE RES	VEA AGRICULTURE	PART CARD	PART ACAD	SPEC SECOND	IPI COVID	STRS ON BEHALF
RESOURCE CODE	6536	7010	7220-2	7220-3	7370	7422	7690
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover			66,406.00				
2. a. Current Year Award		9,379.00		81,000.00	30,000.00	1,266,162.00	
b. Other Adjustments	421,257.00						15,119,843.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	421,257.00	9,379.00	0.00	81,000.00	30,000.00	1,266,162.00	15,119,843.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	421,257.00	9,379.00	66,406.00	81,000.00	30,000.00	1,266,162.00	15,119,843.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			32,243.64				
6. Cash Received in Current Year	421,257.00	9,379.00	34,162.50	40,500.00	22,302.41	1,266,162.00	15,119,843.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	421,257.00	9,379.00	66,406.14	40,500.00	22,302.41	1,266,162.00	15,119,843.00
EXPENDITURES							
9. Donor-Authorized Expenditures		5,805.63	64,494.95		12,840.04	233,612.89	15,119,843.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	5,805.63	64,494.95	0.00	12,840.04	233,612.89	15,119,843.00
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)	421,257.00	3,573.37	1,911.19	40,500.00	9,462.37	1,032,549.11	0.00
a. Unearned Revenue	421,257.00	3,573.37	1,911.19	40,500.00	9,462.37	1,032,549.11	
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	421,257.00	3,573.37	1,911.05	81,000.00	17,159.96	1,032,549.11	0.00
15. If Carryover is allowed, enter line 14 amount here	421,257.00	3,573.37	1,911.05	81,000.00		1,032,549.11	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	5,805.63	64,494.95	0.00	12,840.04	233,612.89	15,119,843.00

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

STATE PROGRAM NAME	EEF	IPI	STRS ON BEHALF	STRS ON BEHALF	PRE-K/FAM SUPPOR	CA PRESCHOOL	STRS ON BEHALF
RESOURCE CODE	6266	7422	7690	7690	6052	6105	7690
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	F09	F09	F09	F11	F12	F12	F12
AWARD							
1. Prior Year Carryover		370,352.00					
2. a. Current Year Award	199,134.00		559,361.00	731.00	5,000.00	2,490,481.00	48,541.00
b. Other Adjustments						6,303.31	
c. Adj Curr Yr Award (sum lines 2a & 2b)	199,134.00	0.00	559,361.00	731.00	5,000.00	2,496,784.31	48,541.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	199,134.00	370,352.00	559,361.00	731.00	5,000.00	2,496,784.31	48,541.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		158,807.00					
6. Cash Received in Current Year	159,307.00	211,545.00	559,361.00	731.00	1,513.99	2,278,786.28	48,541.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	159,307.00	370,352.00	559,361.00	731.00	1,513.99	2,278,786.28	48,541.00
EXPENDITURES							
9. Donor-Authorized Expenditures		366,129.77	559,361.00	731.00	4,059.54	1,906,361.21	48,541.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	366,129.77	559,361.00	731.00	4,059.54	1,906,361.21	48,541.00
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)	159,307.00	4,222.23	0.00	0.00	(2,545.55)	372,425.07	0.00
a. Unearned Revenue	159,307.00	4,222.23				378,728.38	
b. Accounts Payable							
c. Accounts Receivable					2,545.55		
14. Unused Grant Award Calculation (line 4 minus line 9)	199,134.00	4,222.23	0.00	0.00	940.46	590,423.10	0.00
15. If Carryover is allowed, enter line 14 amount here	199,134.00	4,222.23					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	366,129.77	559,361.00	731.00	4,059.54	1,900,057.90	48,541.00

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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	1,415,864.00
2. a. Current Year Award	7,797,195.00
b. Other Adjustments	15,587,637.22
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	23,384,832.22
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2c, & 3)	24,800,696.22
REVENUES	
5. Unearned Revenue Deferred from Prior Year	584,066.01
6. Cash Received in Current Year	23,177,713.40
7. Contributed Matching Funds	40,233.91
8. Total Available (sum lines 5, 6, & 7)	23,802,013.32
EXPENDITURES	
9. Donor-Authorized Expenditures	20,804,489.78
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	20,804,489.78
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)	2,997,523.54
a. Unearned Revenue	3,367,422.54
b. Accounts Payable	0.00
c. Accounts Receivable	363,595.69
14. Unused Grant Award Calculation	
(line 4 minus line 9)	3,996,206.44
15. If Carryover is allowed, enter line 14 amount here	3,102,831.49
16. Reconciliation of Revenue	
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,757,952.56

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

LOCAL PROGRAM NAME	OC FRIDAY NIGHTS	CTE CRY-ROP	STONG WORK	STONG WORK	STRONG WORK	STRONG WORK	AMERICAN HEART ASSOCIATION
RESOURCE CODE	9219	9252	9388-0	9388-1	9388-2	9388-4	9515
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover			243,915.06	157,022.00	318,750.00	102,256.00	433.06
2. a. Current Year Award	2,400.00	20,775.00					
b. Other Adjustments	546.78	1,695.30					
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,946.78	22,470.30	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,946.78	22,470.30	243,915.06	157,022.00	318,750.00	102,256.00	433.06
REVENUES							
5. Unearned Revenue Deferred from Prior Year			243,915.06	109,075.00	223,125.00		433.06
6. Cash Received in Current Year	2,150.00					71,579.20	
7. Contributed Matching Funds	796.78	1,695.30					
8. Total Available (sum lines 5, 6, & 7)	2,946.78	1,695.30	243,915.06	109,075.00	223,125.00	71,579.20	433.06
EXPENDITURES							
9. Donor-Authorized Expenditures	2,946.78	22,470.30	243,915.06	34,254.95	114,338.29		416.34
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,946.78	22,470.30	243,915.06	34,254.95	114,338.29	0.00	416.34
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(20,775.00)	0.00	74,820.05	108,786.71	71,579.20	16.72
a. Unearned Revenue				74,820.05	108,786.71	71,579.20	16.72
b. Accounts Payable							
c. Accounts Receivable		20,775.00					
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	122,767.05	204,411.71	102,256.00	16.72
15. If Carryover is allowed, enter line 14 amount here				122,767.05	204,411.71	102,256.00	16.72
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,150.00	20,775.00	243,915.06	34,254.95	114,338.29	0.00	416.34

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

LOCAL PROGRAM NAME	OC TPP	SCHOOL READINESS	SCHOOL READINESS EDI	QRIS	QRIS	QRIS	QRIS
RESOURCE CODE	9517	9202	9202-208	9216-5	9216-6	9216-8	9216-9
REVENUE OBJECT	8699	8677	8677	8677	8677	8677	8677
LOCAL DESCRIPTION (if any)		F12	F12	F12	F12	F12	F12
AWARD							
1. Prior Year Carryover	76,000.00	149,253.00	38,600.00	249.00	76,879.00	108,000.00	111,000.00
2. a. Current Year Award	76,000.00						
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	76,000.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	152,000.00	149,253.00	38,600.00	249.00	76,879.00	108,000.00	111,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	76,000.00			249.51	76,879.14	108,000.00	111,000.00
6. Cash Received in Current Year	76,000.00	132,891.74					
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	152,000.00	132,891.74	0.00	249.51	76,879.14	108,000.00	111,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	87,525.50	147,912.87	33,123.82		49,414.79	4,721.27	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	87,525.50	147,912.87	33,123.82	0.00	49,414.79	4,721.27	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)	64,474.50	(15,021.13)	(33,123.82)	249.51	27,464.35	103,278.73	111,000.00
a. Unearned Revenue	64,474.50			249.51	27,464.35	103,278.73	111,000.00
b. Accounts Payable							
c. Accounts Receivable		15,021.13	33,123.82				
14. Unused Grant Award Calculation (line 4 minus line 9)	64,474.50	1,340.13	5,476.18	249.00	27,464.21	103,278.73	111,000.00
15. If Carryover is allowed, enter line 14 amount here	64,474.50			249.00	27,464.21	103,278.73	111,000.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	87,525.50	147,912.87	33,123.82	0.00	49,414.79	4,721.27	0.00

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

LOCAL PROGRAM NAME	QRIS	QRIS	QRIS	ONE OC STEM	OC COMMUNITY	TOTAL
RESOURCE CODE	9216-0	9216-1	9216-2	9523	9603	
REVENUE OBJECT	8677	8677	8677	8699	8699	
LOCAL DESCRIPTION (if any)	F12	F12	F12	F12	F12	
AWARD						
1. Prior Year Carryover	98,000.00	73,500.00		300.00	17,000.00	1,571,157.12
2. a. Current Year Award			81,000.00			180,175.00
b. Other Adjustments						2,242.08
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	81,000.00	0.00	0.00	182,417.08
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	98,000.00	73,500.00	81,000.00	300.00	17,000.00	1,753,574.20
REVENUES						
5. Unearned Revenue Deferred from Prior Year	98,000.00	73,500.00		300.00	17,000.00	1,137,476.77
6. Cash Received in Current Year			81,000.00			363,620.94
7. Contributed Matching Funds						2,492.08
8. Total Available (sum lines 5, 6, & 7)	98,000.00	73,500.00	81,000.00	300.00	17,000.00	1,503,589.79
EXPENDITURES						
9. Donor-Authorized Expenditures					12,664.48	753,704.45
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	0.00	12,664.48	753,704.45
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)	98,000.00	73,500.00	81,000.00	300.00	4,335.52	749,885.34
a. Unearned Revenue	98,000.00	73,500.00	81,000.00	300.00	4,335.52	818,805.29
b. Accounts Payable						0.00
c. Accounts Receivable						68,919.95
14. Unused Grant Award Calculation (line 4 minus line 9)	98,000.00	73,500.00	81,000.00	300.00	4,335.52	999,869.75
15. If Carryover is allowed, enter line 14 amount here	98,000.00	735,000.00	81,000.00	300.00	4,335.52	1,654,553.44
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	0.00	0.00	12,664.48	751,212.37

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

FEDERAL PROGRAM NAME	PANDEMIC EBT	COVID	CD ARP CA COVID	SUPPLY CHAIN ASSISTANT	TOTAL
FEDERAL CATALOG NUMBER	N/A	15555	15555	15655	
RESOURCE CODE	5810	5058	5059	5466	
REVENUE OBJECT	8290	8290	8290	8220	
LOCAL DESCRIPTION (if any)		F12	F12	F13	
AWARD					
1. Prior Year Restricted Ending Balance		90,405.00	90,405.00		180,810.00
2. a. Current Year Award	5,814.00		15,795.00	25,000.00	46,609.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,814.00	0.00	15,795.00	25,000.00	46,609.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	5,814.00	90,405.00	106,200.00	25,000.00	227,419.00
REVENUES					
5. Cash Received in Current Year	5,814.00				5,814.00
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	15,795.00	25,000.00	40,795.00
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	15,795.00	25,000.00	40,795.00
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	5,814.00	0.00	15,795.00	25,000.00	46,609.00
EXPENDITURES					
10. Donor-Authorized Expenditures					0.00
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	5,814.00	90,405.00	106,200.00	25,000.00	227,419.00

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

STATE PROGRAM NAME	ELOP	EFF	LOTTERY- INST. MAT.	SPECIAL ED	MENTAL HEALTH	MENTAL HEALTH	MENTAL HEALTH
RESOURCE CODE	2600	6266	6300	6500	6512	6537	6546
REVENUE OBJECT	8590	8590	8560	8311	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance			700,593.74		655.97		316,922.46
2. a. Current Year Award	4,600,818.00	7,468,622.00	2,067,876.28	19,074,221.00		1,895,657.00	1,601,401.00
b. Other Adjustments			(59,428.49)	61,492.00			
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,600,818.00	7,468,622.00	2,008,447.79	19,135,713.00	0.00	1,895,657.00	1,601,401.00
3. Required Matching Funds/Other				17,929,888.05			122,755.67
4. Total Available Award (sum lines 1, 2c, & 3)	4,600,818.00	7,468,622.00	2,709,041.53	37,065,601.05	655.97	1,895,657.00	2,041,079.13
REVENUES							
5. Cash Received in Current Year		5,974,898.00	1,331,091.42	19,074,221.00		1,895,657.00	1,601,401.00
6. Amounts Included in Line 5 for Prior Year Adjustments			(59,428.49)				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	4,600,818.00	1,493,724.00	736,784.86	61,492.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	4,600,818.00	1,493,724.00	736,784.86	61,492.00	0.00	0.00	0.00
8. Contributed Matching Funds							122,755.67
9. Total Available (sum lines 5, 7c, & 8)	4,600,818.00	7,468,622.00	2,067,876.28	19,135,713.00	0.00	1,895,657.00	1,724,156.67
EXPENDITURES							
10. Donor-Authorized Expenditures	34,576.27	241,928.04	2,709,041.53	37,065,601.05	655.97	301,397.12	2,041,079.13
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	34,576.27	241,928.04	2,709,041.53	37,065,601.05	655.97	301,397.12	2,041,079.13
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	4,566,241.73	7,226,693.96	0.00	0.00	0.00	1,594,259.88	0.00

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

STATE PROGRAM NAME	SPED EARLY INTER PRESCHOOL	CSE PD	COVID-19	A-G COMP IMPROV	A-G LLMG	ELO	ELO PARA
RESOURCE CODE	6547	7311	7388	7412	7413	7425	7426
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		170,436.46	365,688.39			11,814,412.69	1,602,391.00
2. a. Current Year Award	1,360,393.00			1,041,662.00	390,515.00		2,836.00
b. Other Adjustments						(7,037,329.00)	
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,360,393.00	0.00	0.00	1,041,662.00	390,515.00	(7,037,329.00)	2,836.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,360,393.00	170,436.46	365,688.39	1,041,662.00	390,515.00	4,777,083.69	1,605,227.00
REVENUES							
5. Cash Received in Current Year	1,360,393.00			781,247.00	292,886.00		2,836.00
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	260,415.00	97,629.00	(7,037,329.00)	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	260,415.00	97,629.00	(7,037,329.00)	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,360,393.00	0.00	0.00	1,041,662.00	390,515.00	(7,037,329.00)	2,836.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,360,393.00	2,070.21				4,777,083.69	1,605,227.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,360,393.00	2,070.21	0.00	0.00	0.00	4,777,083.69	1,605,227.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	168,366.25	365,688.39	1,041,662.00	390,515.00	0.00	0.00

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

STATE PROGRAM NAME	ETHNIC STUDIES	RRM	EEF	RESTRICTED LOTTERY	SPECIAL EDUCATION	SPECIAL ED DISPUTE	SPECIAL ED DISPUTE
RESOURCE CODE	7810	8150	6266	6300	6500	6536	6537
REVENUE OBJECT	8590	8980	8590	8560	8792	8590	8590
LOCAL DESCRIPTION (if any)			F09	F09	F09	F09	F09
AWARD							
1. Prior Year Restricted Ending Balance		2,144,712.65		69,690.54			
2. a. Current Year Award	219,820.00		199,134.00	100,878.07	728,687.00		68,303.00
b. Other Adjustments				(2,899.13)		15,256.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	219,820.00	0.00	199,134.00	97,978.94	728,687.00	15,256.00	68,303.00
3. Required Matching Funds/Other		8,894,227.47			311,988.47		
4. Total Available Award (sum lines 1, 2c, & 3)	219,820.00	11,038,940.12	199,134.00	167,669.48	1,040,675.47	15,256.00	68,303.00
REVENUES							
5. Cash Received in Current Year			159,307.00	62,036.05	736,199.00	5,188.00	56,980.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	219,820.00	0.00	39,827.00	35,942.89	(7,512.00)	10,068.00	11,323.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	219,820.00	0.00	39,827.00	35,942.89	(7,512.00)	10,068.00	11,323.00
8. Contributed Matching Funds		8,897,227.47			311,988.47		
9. Total Available (sum lines 5, 7c, & 8)	219,820.00	8,897,227.47	199,134.00	97,978.94	1,040,675.47	15,256.00	68,303.00
EXPENDITURES							
10. Donor-Authorized Expenditures		8,344,485.38		27,392.74	1,040,675.47	15,256.00	65,422.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	8,344,485.38	0.00	27,392.74	1,040,675.47	15,256.00	65,422.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	219,820.00	2,694,454.74	199,134.00	140,276.74	0.00	0.00	2,881.00

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

STATE PROGRAM NAME	SE MENTAL HEALTH	COVID-19 RESPONSE	ELO-COVID	ELO-COVID	ADULT EDUCATION BLOCK GRANT	CDC	KITCHEN UPGRADE
RESOURCE CODE	6546	7388	7425	7426	6391	6130	7028
REVENUE OBJECT	8590	8590	8590	8590	8590	8990	8520
LOCAL DESCRIPTION (if any)	F09	F09	F09	F09	F11	F12	F13
AWARD							
1. Prior Year Restricted Ending Balance		1,982.51	601,996.00	69,000.00	2,189.83	328,708.45	
2. a. Current Year Award	50,400.00				7,586.00		25,000.00
b. Other Adjustments			(294,360.00)	(2,004.00)		1,519.48	
c. Adj Curr Yr Award (sum lines 2a & 2b)	50,400.00	0.00	(294,360.00)	(2,004.00)	7,586.00	1,519.48	25,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	50,400.00	1,982.51	307,636.00	66,996.00	9,775.83	330,227.93	25,000.00
REVENUES							
5. Cash Received in Current Year	25,200.00				7,586.00	1,519.48	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	25,200.00	0.00	(294,360.00)	(2,004.00)	0.00	0.00	25,000.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	25,200.00	0.00	(294,360.00)	(2,004.00)	0.00	0.00	25,000.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	50,400.00	0.00	(294,360.00)	(2,004.00)	7,586.00	1,519.48	25,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	41,136.81		226,375.83	38,020.95	7,927.33		
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	41,136.81	0.00	226,375.83	38,020.95	7,927.33	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	9,263.19	1,982.51	81,260.17	28,975.05	1,848.50	330,227.93	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	KITCHEN TRAINING	TOTAL
RESOURCE CODE	7029	
REVENUE OBJECT	8520	
LOCAL DESCRIPTION (if any)	F13	
AWARD		
1. Prior Year Restricted Ending Balance		18,189,380.69
2. a. Current Year Award	165,347.00	41,069,156.35
b. Other Adjustments		(7,317,753.14)
c. Adj Curr Yr Award (sum lines 2a & 2b)	165,347.00	33,751,403.21
3. Required Matching Funds/Other		27,258,859.66
4. Total Available Award (sum lines 1, 2c, & 3)	165,347.00	79,199,643.56
REVENUES		
5. Cash Received in Current Year		33,368,645.95
6. Amounts Included in Line 5 for Prior Year Adjustments		(59,428.49)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	165,347.00	442,185.75
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	165,347.00	442,185.75
8. Contributed Matching Funds		9,331,971.61
9. Total Available (sum lines 5, 7c, & 8)	165,347.00	43,142,803.31
EXPENDITURES		
10. Donor-Authorized Expenditures		59,945,745.52
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	59,945,745.52
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	165,347.00	19,253,898.04

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

LOCAL PROGRAM NAME	OC STUDENT ADVOCATES	OHS HUBER TRUST	LEA MED	ADULT EDUCATION BLOCK GRANT	CHILDCARE	CCL COVID STIPEND	TOTAL
RESOURCE CODE	9221	9602	9640	9254	9080	9085	
REVENUE OBJECT	8699	8699	8290	8677	8660	8290	
LOCAL DESCRIPTION (if any)				F11	F12	F12	
AWARD							
1. Prior Year Restricted Ending Balance	2,000.00	422,037.60	252,357.00	2,068.54			678,463.14
2. a. Current Year Award	2,000.00			966.28	5,677,768.70	23,500.00	5,704,234.98
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,000.00	0.00	0.00	966.28	5,677,768.70	23,500.00	5,704,234.98
3. Required Matching Funds/Other	279.50						279.50
4. Total Available Award (sum lines 1, 2c, & 3)	4,279.50	422,037.60	252,357.00	3,034.82	5,677,768.70	23,500.00	6,382,977.62
REVENUES							
5. Cash Received in Current Year				966.28	5,677,768.70	23,500.00	5,702,234.98
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,000.00	0.00	0.00	0.00	0.00	0.00	2,000.00
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	2,000.00	0.00	0.00	0.00	0.00	0.00	2,000.00
8. Contributed Matching Funds	279.50						279.50
9. Total Available (sum lines 5, 7c, & 8)	2,279.50	0.00	0.00	966.28	5,677,768.70	23,500.00	5,704,514.48
EXPENDITURES							
10. Donor-Authorized Expenditures	2,279.50	30,121.82	166,595.95	2.64	4,795,094.06	21,610.62	5,015,704.59
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	2,279.50	30,121.82	166,595.95	2.64	4,795,094.06	21,610.62	5,015,704.59
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,000.00	391,915.78	85,761.05	3,032.18	882,674.64	1,889.38	1,367,273.03

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	131,277,457.53	301	168,967.06	303	131,108,490.47	305	1,562,757.46		307	129,545,733.01	309
2000 - Classified Salaries	48,086,025.90	311	122,721.76	313	47,963,304.14	315	6,444,799.46		317	41,518,504.68	319
3000 - Employee Benefits	87,619,711.88	321	3,895,592.47	323	83,724,119.41	325	3,918,850.15		327	79,805,269.26	329
4000 - Books, Supplies Equip Replace. (6500)	24,256,352.35	331	153,065.30	333	24,103,287.05	335	5,852,306.89		337	18,250,980.16	339
5000 - Services. . . & 7300 - Indirect Costs	31,767,849.49	341	92,872.48	343	31,674,977.01	345	3,376,439.23		347	28,298,537.78	349
TOTAL					318,574,178.08	365	TOTAL			297,419,024.89	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	104,346,935.68 375
2. Salaries of Instructional Aides Per EC 41011.		2100	10,292,861.53 380
3. STRS.		3101 & 3102	29,281,103.56 382
4. PERS.		3201 & 3202	2,271,119.17 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	2,265,704.57 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	14,801,728.01 385
7. Unemployment Insurance.		3501 & 3502	579,036.69 390
8. Workers' Compensation Insurance.		3601 & 3602	1,852,549.24 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	1,099,658.95 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			166,790,697.40 395
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).			533.96 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			166,790,163.44 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			56.08%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.08%
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).	297,419,024.89
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	21,191,594.00	0.00	21,191,594.00		3,996,316.00	17,195,278.00	4,249,660.00
Leases Payable	5,140,592.00	0.00	5,140,592.00		716,395.00	4,424,197.00	775,875.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt		9,821,654.00	9,821,654.00		1,964,331.00	7,857,323.00	1,964,331.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	63,055,000.00	0.00	63,055,000.00		2,220,000.00	60,835,000.00	2,265,000.00
Compensated Absences Payable	4,072,465.00	0.00	4,072,465.00	623,650.97		4,696,115.97	
Governmental activities long-term liabilities	93,459,651.00	9,821,654.00	103,281,305.00	623,650.97	8,897,042.00	95,007,913.97	9,254,866.00
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	344,578,060.99
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	38,121,208.51
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	149,394.46
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	362,665.40
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	5,129,002.05
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,260,073.87
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	434,724.59
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	118,452.17
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)				9,454,312.54
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)				297,002,539.94

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)		23,330.66
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,730.14
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.)	295,044,493.29	11,742.29
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)	295,044,493.29	11,742.29
B. Required effort (Line A.2 times 90%)	265,540,043.96	10,568.06
C. Current year expenditures (Line I.E and Line II.B)	297,002,539.94	12,730.14
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)	196,676,163.56		196,676,163.56			185,210,855.41
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	26,441.36		26,441.36			23,316.22
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)	22,262.47		22,262.47	22,746.03		22,746.03
2. Total Charter Schools ADA (Form A, Line C9)	1,053.75		1,053.75	1,053.75		1,053.75
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			23,316.22			23,799.78
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2021-22 Actual			2022-23 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	728,742.18		728,742.18	728,743.00		728,743.00
1. Homeowners' Exemption (Object 8021)	0.29		0.29	0.00		0.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	157,388,538.02		157,388,538.02	158,925,722.00		158,925,722.00
4. Secured Roll Taxes (Object 8041)	4,901,615.35		4,901,615.35	5,075,449.00		5,075,449.00
5. Unsecured Roll Taxes (Object 8042)	2,607,600.34		2,607,600.34	2,559,030.00		2,559,030.00
6. Prior Years' Taxes (Object 8043)	3,114,654.18		3,114,654.18	2,852,817.00		2,852,817.00
7. Supplemental Taxes (Object 8044)	4,462,038.00		4,462,038.00	4,540,299.00		4,540,299.00
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)	20,552,088.65		20,552,088.65	20,471,886.00		20,471,886.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	193,755,277.01	0.00	193,755,277.01	195,153,946.00	0.00	195,153,946.00
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)	193,755,277.01	0.00	193,755,277.01	195,153,946.00	0.00	195,153,946.00

	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)			2,735,385.13			2,996,471.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	8,881,866.85		8,881,866.85	9,083,529.00		9,083,529.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	8,881,866.85	0.00	11,617,251.98	9,083,529.00	0.00	12,080,000.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	71,132,907.00		71,132,907.00	99,904,802.00		99,904,802.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	95,801.27		95,801.27	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	71,228,708.27	0.00	71,228,708.27	99,904,802.00	0.00	99,904,802.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	371,011,081.87		371,011,081.87	383,636,070.00		383,636,070.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	518,142.47		518,142.47	230,000.00		230,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2021-22 Actual			2022-23 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			196,676,163.56			185,210,855.41
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.8818			1.0207
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			183,366,525.08			203,317,596.49
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			193,755,277.01			195,153,946.00
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)			2,797,946.40			2,855,973.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,228,500.05			20,243,650.49
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,797,946.40			20,243,650.49
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])			274,883.98			129,214.04
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			194,030,160.99			195,283,160.04
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)			2,797,946.40			20,114,436.45
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			194,030,160.99			
b. State Subventions (Line D8)			2,797,946.40			
c. Less: Excluded Appropriations (Line C23)			11,617,251.98			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			185,210,855.41			

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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) 7,986,620.51
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.

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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) 263,766,836.38

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.03%

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)	9,172,436.05
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,729,474.64
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	56,552.38
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)	989,680.88
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)	12,948,143.95
9. Carry-Forward Adjustment (Part IV, Line F)	130,885.11
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,079,029.06

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	194,756,316.67
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	51,748,615.58
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	30,366,623.49
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,535,804.37
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	149,394.46
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)	2,135,649.34
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)	233,849.34
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)	310,798.76
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)	31,673,054.43
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)	3,403,906.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,340.60
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,961,463.29
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,908,160.55
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)	328,191,976.88

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)	3.95%
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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)	3.99%
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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>12,948,143.95</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>999,623.39</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 (4.21%) times Part III, Line B19); zero if negative	<u>130,885.11</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.21%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.35%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>130,885.11</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>130,885.11</u>

Approved indirect cost rate: 4.21%
Highest rate used in any program: 4.35%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	33,179.42	1,396.85	4.21%
01	3010	5,334,611.09	224,587.13	4.21%
01	3212	11,620,484.59	489,222.40	4.21%
01	3213	2,141,504.74	90,157.35	4.21%
01	3215	1,295,967.58	54,560.24	4.21%
01	3305	1,644.88	69.25	4.21%
01	3310	5,008,425.77	210,854.72	4.21%
01	3311	38,514.54	1,621.46	4.21%
01	3315	126,718.61	5,334.85	4.21%
01	3327	234,296.04	9,863.86	4.21%
01	3345	1,309.00	55.00	4.20%
01	3385	102,398.87	4,311.00	4.21%
01	3386	14,342.69	603.23	4.21%
01	3395	81,229.95	3,419.47	4.21%
01	3550	206,876.50	8,709.50	4.21%
01	4035	1,224,521.15	51,552.34	4.21%
01	4127	446,932.32	18,815.83	4.21%
01	4201	58,624.71	2,468.10	4.21%
01	4203	653,438.82	27,509.77	4.21%
01	4510	16,136.09	679.33	4.21%
01	6010	107,180.51	4,512.30	4.21%
01	6266	139,392.60	5,868.44	4.21%
01	6387	293,699.99	12,364.77	4.21%
01	6500	31,833,731.33	1,339,946.11	4.21%
01	6512	629.50	26.47	4.20%
01	6520	340,522.90	14,336.01	4.21%
01	6537	185,660.61	7,816.31	4.21%
01	6546	1,164,060.27	49,006.94	4.21%
01	6547	1,305,434.22	54,958.78	4.21%
01	7220	61,889.41	2,605.54	4.21%
01	7311	1,986.57	83.64	4.21%
01	7370	12,321.31	518.73	4.21%
01	7422	224,175.12	9,437.77	4.21%
01	8150	7,867,134.34	331,206.36	4.21%
01	9010	683,882.62	20,981.86	3.07%
09	3215	34,947.51	1,471.29	4.21%
09	3310	166,029.01	6,989.82	4.21%
09	6500	842,431.15	35,466.35	4.21%
09	6536	14,639.67	616.33	4.21%
09	6537	55,602.13	2,340.85	4.21%
09	6546	39,474.92	1,661.89	4.21%
09	7422	351,338.42	14,791.35	4.21%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
11	6391	7,607.07	320.26	4.21%
11	9010	2.53	0.11	4.35%
12	6052	3,895.54	164.00	4.21%
12	6105	1,750,341.63	73,689.38	4.21%
12	9010	4,158,685.12	175,039.41	4.21%
13	5310	4,908,160.55	206,633.56	4.21%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	274,561.00		770,284.28	1,044,845.28
2. State Lottery Revenue	8560	4,547,702.04		2,106,426.73	6,654,128.77
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		4,822,263.04	0.00	2,876,711.01	7,698,974.05
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,573,152.87			1,573,152.87
2. Classified Salaries	2000-2999	719,091.67			719,091.67
3. Employee Benefits	3000-3999	495,091.40			495,091.40
4. Books and Supplies	4000-4999	1,783,206.29		2,736,434.27	4,519,640.56
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	251,720.81			251,720.81
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		4,822,263.04	0.00	2,736,434.27	7,558,697.31
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	140,276.74	140,276.74
D. COMMENTS:					

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

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

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
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)	1,225,271.94	9,400,840.29	2,457,476.43	6,592,855.97	26,833,106.37	0.00	4,230,726.01
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	874.89	874.89	874.89	874.89	1,220.94	2.00	1,981.00
3100 Alternative Schools							
3200 Continuation Schools	11.00	11.00	11.00	11.00	13.08		
3300 Independent Study Centers	8.00	8.00	8.00	8.00	2.00		
3400 Opportunity Schools							
3550 Community Day Schools	0.11	0.11	0.11	0.11	4.00		
3700 Specialized Secondary Programs							
3800 Career Technical Education	29.45	29.45	29.45	29.45	6.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	214.91	0.00	0.00	214.91	175.96		285.00
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	1,138.36	923.45	923.45	1,138.36	1,421.98	2.00	2,266.00

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	105,896.81	0.00	105,896.81	4,633.14		110,529.95
1110	Regular Education, K–12	203,419,866.92	43,981,438.84	247,401,305.76	10,824,160.44		258,225,466.20
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,536,908.58	463,624.04	3,000,532.62	131,277.59		3,131,810.21
3300	Independent Study Centers	1,568,824.09	195,414.13	1,764,238.22	77,187.94		1,841,426.16
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	120,971.28	77,648.98	198,620.26	8,689.92		207,310.18
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	4,780,322.37	693,657.58	5,473,979.95	239,494.44		5,713,474.39
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	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	55,793,128.53	5,328,493.43	61,121,621.96	2,674,158.25		63,795,780.21
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	420,473.07	0.00	420,473.07	18,396.30	438,869.37	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	156,872.16	0.00	156,872.16	6,863.38	163,735.54	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					149,483.83	149,483.83
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					606,929.39	606,929.39
----	Other Outgo					9,936,018.85	9,936,018.85
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	713,073.42		713,073.42
—	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(455,846.72)		(455,846.72)
----	Total General Fund and Charter Schools Funds Expenditures	268,903,263.81	50,740,277.00	319,643,540.81	14,242,088.10	10,692,432.07	344,578,060.98

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	103,525.01	0.00	0.00	0.00	0.00	0.00			2,371.80	0.00	105,896.81
1110	Regular Education, K-12	149,278,111.94	8,098,376.12	5,815,634.64	20,703,493.06	10,969,467.79	100,650.00	2,535,804.37			5,918,329.00	0.00	203,419,866.92
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,549,871.36	0.00	109,361.38	628,045.18	144,589.83	0.00	0.00			105,040.83	0.00	2,536,908.58
3300	Independent Study Centers	1,117,044.58	0.00	0.00	333,307.93	103,332.20	0.00	0.00			15,139.38	0.00	1,568,824.09
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	11,423.42	0.00	0.00	40,924.27	12,601.56	0.00	0.00			56,022.03	0.00	120,971.28
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	3,969,396.58	181,908.80	6,385.97	245,424.02	377,207.00	0.00	0.00			0.00	0.00	4,780,322.37
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	44,533,517.88	2,417,219.19	76,542.83	2,098.61	2,711,348.12	6,052,401.90	0.00			0.00	0.00	55,793,128.53
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	166,994.65	48,234.16	0.00	0.00	205,244.26	0.00	0.00	0.00	0.00	0.00	0.00	420,473.07
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
8100	Community Services		0.00	0.00	0.00	0.00	0.00		149,394.46	0.00	7,477.70	0.00	156,872.16
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		200,626,360.41	10,849,263.28	6,007,924.82	21,953,293.07	14,523,790.76	6,153,051.90	2,535,804.37	149,394.46	0.00	6,104,380.74	0.00	268,903,263.81

* 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	17,243,387.94	23,039,432.97	3,698,617.93	43,981,438.84
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	216,801.28	246,822.76	0.00	463,624.04
3300	Independent Study Centers	157,673.65	37,740.48	0.00	195,414.13
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	2,168.01	75,480.97	0.00	77,648.98
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	580,436.13	113,221.45	0.00	693,657.58
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,475,977.61	3,320,407.74	532,108.08	5,328,493.43
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		19,676,444.62	26,833,106.37	4,230,726.01	50,740,277.00

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)	2,194,823.65
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	56,552.38
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	9,406,285.39
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,040,273.40
5	Total Central Administration Costs in General Fund and Charter Schools Funds	14,697,934.82
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	268,903,263.81
2	Total Allocated Costs (from Form PCR, Column 2, Total)	50,740,277.00
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	319,643,540.81
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	8,340.60
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	5,961,463.29
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	10,328,485.22
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	16,298,289.11
D. Total Direct Charged and Allocated Costs (B3 + C5)		335,941,829.92
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.38%

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)	149,483.83				149,483.83
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			606,929.39		606,929.39
Other Outgo (Objects 1000-7999)				9,936,018.85	9,936,018.85
Total Other Costs	149,483.83	0.00	606,929.39	9,936,018.85	10,692,432.07

Current LEA: 30-66621-0000000 Orange Unified		
Selected SELPA: BM		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BM	Orange Unified	

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	(894,357.44)	0.00	(455,846.72)				
Other Sources/Uses Detail					3,657,269.14	3,260,073.87		
Fund Reconciliation							4,626,713.34	598,441.84
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	781,191.78	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							458,243.55	211,757.13
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	320.37	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	106.78
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	15,442.49	0.00	248,892.79	0.00				
Other Sources/Uses Detail					(824,687.86)	0.00		
Fund Reconciliation							722.97	310,339.17
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	69,561.95	0.00	206,633.56	0.00				
Other Sources/Uses Detail					360.54	0.00		
Fund Reconciliation							99.77	212,712.67
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1.63	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					4,084,401.19	3,579,730.14		
Fund Reconciliation							76,397.76	3,607,359.80
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	0.00	0.00						
Other Sources/Uses Detail					0.00	2,151,000.00		
Fund Reconciliation							2,168,000.00	41,655.70
25 CAPITAL FACILITIES FUND								
Expenditure Detail	28,161.22	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	28,161.22
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	1.63
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6,229,309.00	0.00		
Fund Reconciliation							4,119,964.70	2,168,637.49
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	4,155,848.00		
Fund Reconciliation							0.00	4,155,848.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund 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
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							75,145.15	190,267.44
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	894,357.44	(694,357.44)	455,846.72	(455,846.72)	13,146,652.01	13,146,652.01	11,525,288.87	11,525,288.87

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Actual vs. Actual Comparison Year
2021-22 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								3,206
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	377,785.90	0.00	1,140,680.59	0.00	1,149,797.71	18,236,769.83		20,905,034.03
2000-2999	Classified Salaries	304,431.78	0.00	46,145.93	0.00	416,724.12	12,142,463.09		12,909,764.92
3000-3999	Employee Benefits	291,251.37	0.00	531,597.59	0.00	639,593.56	14,601,834.71		16,064,277.23
4000-4999	Books and Supplies	18,369.32	0.00	170.22	0.00	13,331.68	839,871.70		871,742.92
5000-5999	Services and Other Operating Expenditures	60,188.26	0.00	2,265.46	0.00	8,975.31	4,882,697.94		4,954,126.97
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	88,182.46		88,182.46
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,052,026.63	0.00	1,720,859.79	0.00	2,228,422.38	50,791,819.73	0.00	55,793,128.53
7310	Transfers of Indirect Costs	7,319.04	0.00	0.00	4,311.00	1,490.28	1,985,604.86		1,998,725.18
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	5,328,493.38							5,328,493.38
	Total Indirect Costs and PCR Allocations	5,335,812.42	0.00	0.00	4,311.00	1,490.28	1,985,604.86	0.00	7,327,218.56
	TOTAL COSTS	6,387,839.05	0.00	1,720,859.79	4,311.00	2,229,912.66	52,777,424.59	0.00	63,120,347.09
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	33,352.27	0.00	143,637.06	0.00	164,187.34	118,012.90		459,189.57
2000-2999	Classified Salaries	3,368.01	0.00	0.00	0.00	401,610.98	3,268,792.69		3,673,771.68
3000-3999	Employee Benefits	11,180.35	0.00	46,968.38	0.00	118,406.89	1,309,124.20		1,485,679.82
4000-4999	Books and Supplies	14,094.74	0.00	0.00	0.00	0.00	54,482.82		68,577.56
5000-5999	Services and Other Operating Expenditures	23,240.74	0.00	237.27	0.00	1,309.00	40,847.95		65,634.96
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	85,236.11	0.00	190,842.71	0.00	685,514.21	4,791,260.56	0.00	5,752,853.59
7310	Transfers of Indirect Costs	7,319.04	0.00	0.00	0.00	1,490.28	230,002.34		238,811.66
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	7,319.04	0.00	0.00	0.00	1,490.28	230,002.34	0.00	238,811.66
	TOTAL BEFORE OBJECT 8980	92,555.15	0.00	190,842.71	0.00	687,004.49	5,021,262.90	0.00	5,991,665.25
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
									1,632.46
	TOTAL COSTS								5,990,032.79

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Actual vs. Actual Comparison Year
2021-22 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	344,433.63	0.00	997,043.53	0.00	985,610.37	18,118,756.93		20,445,844.46
2000-2999	Classified Salaries	301,063.77	0.00	46,145.93	0.00	15,113.14	8,873,670.40		9,235,993.24
3000-3999	Employee Benefits	280,071.02	0.00	484,629.21	0.00	521,186.67	13,292,710.51		14,578,597.41
4000-4999	Books and Supplies	4,274.58	0.00	170.22	0.00	13,331.68	785,388.88		803,165.36
5000-5999	Services and Other Operating Expenditures	36,947.52	0.00	2,028.19	0.00	7,666.31	4,841,849.99		4,888,492.01
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	88,182.46		88,182.46
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	966,790.52	0.00	1,530,017.08	0.00	1,542,908.17	46,000,559.17	0.00	50,040,274.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	4,311.00	0.00	1,755,602.52		1,759,913.52
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	5,328,493.38							5,328,493.38
	Total Indirect Costs and PCR Allocations	5,328,493.38	0.00	0.00	4,311.00	0.00	1,755,602.52	0.00	7,088,406.90
	TOTAL BEFORE OBJECT 8980	6,295,283.90	0.00	1,530,017.08	4,311.00	1,542,908.17	47,756,161.69	0.00	57,128,681.84
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,632.46
	TOTAL COSTS								57,130,314.30
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	246,473.59	0.00	741,687.07	0.00	0.00	0.00		988,160.66
2000-2999	Classified Salaries	36,949.88	0.00	0.00	0.00	0.00	3,422,451.77		3,459,401.65
3000-3999	Employee Benefits	83,938.05	0.00	245,467.99	0.00	0.00	2,115,271.20		2,444,677.24
4000-4999	Books and Supplies	0.00	0.00	170.22	0.00	4,736.22	633,354.34		638,260.78
5000-5999	Services and Other Operating Expenditures	20,383.79	0.00	1,421.61	0.00	0.00	(24,138.63)		(2,333.23)
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	88,182.46		88,182.46
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	387,745.31	0.00	988,746.89	0.00	4,736.22	6,235,121.14	0.00	7,616,349.56
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	249,426.48		249,426.48
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	249,426.48	0.00	249,426.48
	TOTAL BEFORE OBJECT 8980	387,745.31	0.00	988,746.89	0.00	4,736.22	6,484,547.62	0.00	7,865,776.04
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,632.46
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)								18,404,612.12
	TOTAL COSTS								26,272,020.62

* 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		59,534,809.85	30,156,272.11
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)		59,534,809.85	30,156,272.11
C. Unduplicated Pupil Count			
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet		3,291.00	
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)		3,291.00	

SELPA: Orange Unified (BM)

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
<u>2 A decrease in enrollment of children with disabilities.</u>	<u>1,537,666.01</u>	<u></u>
<u>3 The termination of the obligation to provide a program of special education to</u>	<u>866,830.54</u>	<u></u>
<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>
Total exempt reductions	<u>2,404,496.55</u>	<u>0.00</u>

SELPA: Orange Unified (BM)

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)	<u>6,339,676.00</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	<u>5,261,200.00</u>	
Increase in funding (if difference is positive)	<u>1,078,476.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>539,238.00</u>	(a)
Current year funding (IDEA Section 619 - Resources 3308 and 3315)	<u>223,395.00</u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3305, 3308, 3310 and 3315)	<u>984,460.65</u>	(b)

If (b) is greater than (a).

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

86,305.00 (c)

Available for MOE reduction.

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

452,933.00 (d)

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

THIS SECTION IS NOT APPLICABLE!

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)

984,460.65 (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: Orange Unified (BM)

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	63,120,347.09		
b. Less: Expenditures paid from federal sources	5,990,032.79		
c. Expenditures paid from state and local sources	57,130,314.30	59,534,809.85	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		59,534,809.85	
Less: Exempt reduction(s) for SECTION 1		2,404,496.55	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	57,130,314.30	57,130,313.30	1.00

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	63,120,347.09		
b. Less: Expenditures paid from federal sources	5,990,032.79		
c. Expenditures paid from state and local sources	57,130,314.30	59,534,809.85	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		59,534,809.85	
Less: Exempt reduction(s) from SECTION 1		2,404,496.55	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	57,130,314.30	57,130,313.30	
d. Special education unduplicated pupil count	3,206	3,291	
e. Per capita state and local expenditures (A2c/A2d)	17,819.81	17,359.56	460.25

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: Orange Unified (BM)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2021-22	Comparison Year FY 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	26,272,020.62	40,808,523.36	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		40,808,523.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	26,272,020.62	40,808,523.36	(14,536,502.74)

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 2017-18	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	26,272,020.62	40,757,779.87	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		40,757,779.87	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	26,272,020.62	40,757,779.87	
b. Special education unduplicated pupil count	3.206	3.339	
c. Per capita local expenditures (B2a/B2b)	8,194.64	12,206.58	(4,011.94)

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.

Sue Singh, Ed. D.
Contact Name

714-628-5550
Telephone Number

Chief Executive Officer- SELPA/ Special Education
Title

ssingh@orangeusd.org
Email Address

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0

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

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Budget vs. Actual Comparison Year
2022-23 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								3,206
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	466,753.00	0.00	1,499,347.00	0.00	2,023,298.00	20,344,966.00		24,334,364.00
2000-2999	Classified Salaries	458,155.00	0.00	105,624.00	0.00	642,185.00	13,509,647.00		14,715,611.00
3000-3999	Employee Benefits	423,650.00	0.00	604,059.00	4,302.00	970,343.00	16,149,424.00		18,151,778.00
4000-4999	Books and Supplies	20,080.00	0.00	0.00	0.00	37,523.00	3,239,489.00		3,297,092.00
5000-5999	Services and Other Operating Expenditures	64,528.00	0.00	3,134.00	0.00	68,992.00	5,019,579.00		5,156,233.00
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	1,433,166.00	0.00	2,212,164.00	4,302.00	3,742,341.00	58,263,105.00	0.00	65,655,078.00
7310	Transfers of Indirect Costs	6,202.00	0.00	0.00	3,415.00	3,733.00	2,245,298.00		2,258,648.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	6,202.00	0.00	0.00	3,415.00	3,733.00	2,245,298.00	0.00	2,258,648.00
	TOTAL COSTS	1,439,368.00	0.00	2,212,164.00	7,717.00	3,746,074.00	60,508,403.00	0.00	67,913,726.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	445,149.00	0.00	1,416,208.00	0.00	1,763,767.00	20,248,163.00		23,873,287.00
2000-2999	Classified Salaries	452,703.00	0.00	105,624.00	0.00	18,801.00	10,405,255.00		10,982,383.00
3000-3999	Employee Benefits	415,920.00	0.00	576,557.00	4,302.00	822,618.00	14,866,452.00		16,685,849.00
4000-4999	Books and Supplies	6,000.00	0.00	0.00	0.00	30,405.00	2,151,434.00		2,187,839.00
5000-5999	Services and Other Operating Expenditures	62,309.00	0.00	800.00	0.00	11,510.00	4,913,049.00		4,987,668.00
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	1,382,081.00	0.00	2,099,189.00	4,302.00	2,647,101.00	52,584,353.00	0.00	58,717,026.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	3,415.00	0.00	1,968,056.00		1,971,471.00
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	3,415.00	0.00	1,968,056.00	0.00	1,971,471.00
	TOTAL BEFORE OBJECT 8980	1,382,081.00	0.00	2,099,189.00	7,717.00	2,647,101.00	54,552,409.00	0.00	60,688,497.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								84,804.00
	TOTAL COSTS								60,773,301.00

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Budget vs. Actual Comparison Year
2022-23 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	373,235.00	0.00	988,747.00	0.00	0.00	195.00		1,362,177.00
2000-2999	Classified Salaries	66,884.00	0.00	3,000.00	0.00	0.00	3,287,837.00		3,357,721.00
3000-3999	Employee Benefits	154,083.00	0.00	342,204.00	0.00	0.00	2,193,043.00		2,689,330.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	5,807.00	584,275.00		590,082.00
5000-5999	Services and Other Operating Expenditures	32,274.00	0.00	300.00	0.00	0.00	289,478.00		322,052.00
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	626,476.00	0.00	1,334,251.00	0.00	5,807.00	6,354,828.00	0.00	8,321,362.00
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	626,476.00	0.00	1,334,251.00	0.00	5,807.00	6,354,828.00	0.00	8,321,362.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								84,804.00
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)								23,105,102.00
	TOTAL COSTS								31,511,268.00

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

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Budget vs. Actual Comparison Year
2021-22 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								3,206
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	377,785.90	0.00	1,140,680.59	0.00	1,149,797.71	18,236,769.83		20,905,034.03
2000-2999	Classified Salaries	304,431.78	0.00	46,145.93	0.00	416,724.12	12,142,463.09		12,909,764.92
3000-3999	Employee Benefits	291,251.37	0.00	531,597.59	0.00	639,593.56	14,601,834.71		16,064,277.23
4000-4999	Books and Supplies	18,369.32	0.00	170.22	0.00	13,331.68	839,871.70		871,742.92
5000-5999	Services and Other Operating Expenditures	60,188.26	0.00	2,265.46	0.00	8,975.31	4,882,697.94		4,954,126.97
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	88,182.46		88,182.46
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,052,026.63	0.00	1,720,859.79	0.00	2,228,422.38	50,791,819.73	0.00	55,793,128.53
7310	Transfers of Indirect Costs	7,319.04	0.00	0.00	4,311.00	1,490.28	1,985,604.86		1,998,725.18
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)	5,328,493.38							5,328,493.38
	Total Indirect Costs	7,319.04	0.00	0.00	4,311.00	1,490.28	1,985,604.86	0.00	1,998,725.18
	TOTAL COSTS	1,059,345.67	0.00	1,720,859.79	4,311.00	2,229,912.66	52,777,424.59	0.00	57,791,853.71
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	33,352.27	0.00	143,637.06	0.00	164,187.34	118,012.90		459,189.57
2000-2999	Classified Salaries	3,368.01	0.00	0.00	0.00	401,610.98	3,268,792.69		3,673,771.68
3000-3999	Employee Benefits	11,180.35	0.00	46,968.38	0.00	118,406.89	1,309,124.20		1,485,679.82
4000-4999	Books and Supplies	14,094.74	0.00	0.00	0.00	0.00	54,482.82		68,577.56
5000-5999	Services and Other Operating Expenditures	23,240.74	0.00	237.27	0.00	1,309.00	40,847.95		65,634.96
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	85,236.11	0.00	190,842.71	0.00	685,514.21	4,791,260.56	0.00	5,752,853.59
7310	Transfers of Indirect Costs	7,319.04	0.00	0.00	0.00	1,490.28	230,002.34		238,811.66
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	7,319.04	0.00	0.00	0.00	1,490.28	230,002.34	0.00	238,811.66
	TOTAL BEFORE OBJECT 8980	92,555.15	0.00	190,842.71	0.00	687,004.49	5,021,262.90	0.00	5,991,665.25
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								1,632.46
	TOTAL COSTS								5,990,032.79

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	344,433.63	0.00	997,043.53	0.00	985,610.37	18,118,756.93		20,445,844.46
2000-2999	Classified Salaries	301,063.77	0.00	46,145.93	0.00	15,113.14	8,873,670.40		9,235,993.24
3000-3999	Employee Benefits	280,071.02	0.00	484,629.21	0.00	521,186.67	13,292,710.51		14,578,597.41
4000-4999	Books and Supplies	4,274.58	0.00	170.22	0.00	13,331.68	785,388.88		803,165.36
5000-5999	Services and Other Operating Expenditures	36,947.52	0.00	2,028.19	0.00	7,666.31	4,841,849.99		4,888,492.01
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	88,182.46		88,182.46
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	966,790.52	0.00	1,530,017.08	0.00	1,542,908.17	46,000,559.17	0.00	50,040,274.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	4,311.00	0.00	1,755,602.52		1,759,913.52
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)	5,328,493.38							5,328,493.38
	Total Indirect Costs	0.00	0.00	0.00	4,311.00	0.00	1,755,602.52	0.00	1,759,913.52
	TOTAL BEFORE OBJECT 8980	966,790.52	0.00	1,530,017.08	4,311.00	1,542,908.17	47,756,161.69	0.00	51,800,188.46
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,632.46
	TOTAL COSTS								51,801,820.92
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	246,473.59	0.00	741,687.07	0.00	0.00	0.00		988,160.66
2000-2999	Classified Salaries	36,949.88	0.00	0.00	0.00	0.00	3,422,451.77		3,459,401.65
3000-3999	Employee Benefits	83,938.05	0.00	245,467.99	0.00	0.00	2,115,271.20		2,444,677.24
4000-4999	Books and Supplies	0.00	0.00	170.22	0.00	4,736.22	633,354.34		638,260.78
5000-5999	Services and Other Operating Expenditures	20,383.79	0.00	1,421.61	0.00	0.00	(24,138.63)		(2,333.23)
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	88,182.46		88,182.46
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	387,745.31	0.00	988,746.89	0.00	4,736.22	6,235,121.14	0.00	7,616,349.56
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	249,426.48		249,426.48
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	249,426.48	0.00	249,426.48
	TOTAL BEFORE OBJECT 8980	387,745.31	0.00	988,746.89	0.00	4,736.22	6,484,547.62	0.00	7,865,776.04
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,632.46
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)								18,404,612.12
	TOTAL COSTS								26,272,020.62

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

SELPA: Orange Unified (BM)

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: Orange Unified (BM)

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)	S	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	
<p>If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)</p> <p style="text-align: right;">(c)</p> <p>Available for MOE reduction. (line (a) minus line (c), zero if negative)</p> <p style="text-align: right;">0.00 (d)</p> <p>Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).</p>		
<p>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).</p> <p style="text-align: right;">(e)</p> <p>Available to set aside for EIS (line (b) minus line (e), zero if negative)</p> <p style="text-align: right;">0.00 (f)</p>		
<p>Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:</p>		

SELPA: Orange Unified (BM)

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	67,913,726.00		
b. Less: Expenditures paid from federal sources	7,140,425.00		
c. Expenditures paid from state and local sources	60,773,301.00	57,130,314.30	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(5,328,493.38)	
Comparison year's expenditures, adjusted for MOE calculation		51,801,820.92	
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	60,773,301.00	51,801,820.92	8,971,480.08

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 FY2021-22	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	67,913,726.00		
b. Less: Expenditures paid from federal sources	7,140,425.00		
c. Expenditures paid from state and local sources	60,773,301.00	57,130,568.28	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(5,328,493.28)	
Comparison year's expenditures, adjusted for MOE calculation		51,802,075.00	
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	60,773,301.00	51,802,075.00	
d. Special education unduplicated pupil count	3206	3206	
e. Per capita state and local expenditures (A2c/A2d)	18,956.11	16,157.85	2,798.26

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: Orange Unified (BM)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2022-23	Comparison Year FY2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	31,511,268.00	40,808,523.36	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		40,808,523.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	31,511,268.00	40,808,523.36	(9,297,255.36)

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 2017-18	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	31,511,268.00	40,757,779.87	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		40,757,779.87	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	31,511,268.00	40,757,779.87	
b. Special education unduplicated pupil count	3,206	3,206	
c. Per capita local expenditures (B2a/B2b)	9,828.84	12,712.97	(2,884.13)

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.

Sue Singh, Ed. D.
Contact Name

714-628-5550
Telephone Number

Chief Executive Officer, SELPA/Special Education
Title

ssingh@orangeusd.org
Email Address

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
BUDGET - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	242,712,632.12	0.00	242,712,632.12	270,776,087.00	0.00	270,776,087.00	11.6%
2) Federal Revenue		8100-8299	9,335.47	37,719,419.91	37,728,755.38	8,500.00	33,800,676.00	33,809,176.00	-10.4%
3) Other State Revenue		8300-8599	5,588,337.89	62,422,617.01	68,010,954.90	4,828,961.00	52,886,107.00	57,715,068.00	-15.1%
4) Other Local Revenue		8600-8799	7,806,239.52	2,459,720.30	10,265,959.82	6,602,308.00	2,071,535.00	8,673,843.00	-15.5%
5) TOTAL, REVENUES			256,116,545.00	102,601,757.22	358,718,302.22	282,215,856.00	88,758,318.00	370,974,174.00	3.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	102,607,784.55	28,669,672.98	131,277,457.53	108,581,824.00	32,779,272.00	141,361,096.00	7.7%
2) Classified Salaries		2000-2999	32,538,544.91	15,547,480.99	48,086,025.90	33,583,430.00	17,763,261.00	51,346,691.00	6.8%
3) Employee Benefits		3000-3999	55,768,408.61	31,851,303.27	87,619,711.88	60,494,689.00	35,340,254.00	95,834,943.00	9.4%
4) Books and Supplies		4000-4999	6,582,310.41	17,674,041.94	24,256,352.35	7,035,705.55	7,799,213.00	14,834,918.55	-38.8%
5) Services and Other Operating Expenditures		5000-5999	15,676,086.17	16,547,610.04	32,223,696.21	18,169,474.45	17,863,446.00	36,032,920.45	11.8%
6) Capital Outlay		6000-6999	212,073.21	757,437.53	969,510.74	417,831.00	4,989,212.00	5,407,043.00	457.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,297,726.68	736,089.93	6,033,816.61	5,512,996.00	917,119.00	6,430,115.00	6.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,515,308.43)	3,059,461.71	(455,846.72)	(4,055,922.00)	3,527,895.00	(528,027.00)	15.8%
9) TOTAL, EXPENDITURES			215,167,626.11	114,843,098.39	330,010,724.50	229,740,028.00	120,979,672.00	350,719,700.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			40,948,918.89	(12,241,341.17)	28,707,577.72	52,475,828.00	(32,221,354.00)	20,254,474.00	-29.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,657,269.14	0.00	3,657,269.14	3,749,143.00	0.00	3,749,143.00	2.5%
b) Transfers Out		7600-7629	3,260,073.87	0.00	3,260,073.87	3,496,452.00	0.00	3,496,452.00	7.3%
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	(25,031,549.38)	25,031,549.38	0.00	(29,949,771.00)	29,949,771.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,634,354.11)	25,031,549.38	397,195.27	(29,697,080.00)	29,949,771.00	252,691.00	-36.4%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE [C + D4]			16,314,564.78	12,790,208.21	29,104,772.99	22,778,748.00	12,271,583.00	20,507,165.00	-29.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	78,913,705.11	17,792,208.86	96,705,913.97	95,228,269.89	23,545,088.07	118,773,357.96	22.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,913,705.11	17,792,208.86	96,705,913.97	95,228,269.89	23,545,088.07	118,773,357.96	22.8%
d) Other Restatements		9795	0.00	(7,037,329.00)	(7,037,329.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,913,705.11	10,754,879.86	89,668,584.97	95,228,269.89	23,545,088.07	118,773,357.96	32.5%
2) Ending Balance, June 30 (E + F1e)			95,228,269.89	23,545,088.07	118,773,357.96	118,007,017.89	21,273,505.07	139,280,522.96	17.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	139,761.02	0.00	139,761.02	139,761.02	0.00	139,761.02	0.0%
Prepaid Items		9713	444,606.00	0.00	444,606.00	444,606.00	0.00	444,606.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,545,088.07	23,545,088.07	0.00	21,273,505.07	21,273,505.07	-9.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	82,811,047.51	0.00	82,811,047.51	New
Pension Obligations	0000	9760				4,268,975.00		4,268,975.00	
Vacation Liability	0000	9760				4,072,465.00		4,072,465.00	
Enrollment Decline (500 students)	0000	9760				7,971,181.00		7,971,181.00	
ADA Stabilization Plan	0000	9760				5,356,972.00		5,356,972.00	
Essential Workers (Covid Funding)	0000	9760				7,263,267.00		7,263,267.00	
Textbook Adoption	0000	9760				10,485,830.00		10,485,830.00	
District Program Priorities	0000	9760				1,600,651.20		1,600,651.20	
Facility Maintenance	0000	9760				3,376,557.00		3,376,557.00	
Bus Replacements	0000	9760				2,000,000.00		2,000,000.00	
Replacement and Updating Technology	0000	9760				9,630,413.00		9,630,413.00	
Fiscal Emergencies	0000	9760				26,784,736.31		26,784,736.31	
d) Assigned									
Other Assignments		9780	16,827,021.99	0.00	16,827,021.99	23,134,174.99	0.00	23,134,174.99	37.5%
Attract & Retain Program	0000	9780	3,355,898.00		3,355,898.00				
Site Carryover & Donations	0000	9780	1,156,765.00		1,156,765.00				
Pension Obligations	0000	9780	4,268,975.00		4,268,975.00				
Vacation Liability	0000	9780	4,696,116.00		4,696,116.00				
LCFF Supplemental Carryover	0000	9780	3,349,267.99		3,349,267.99				
Attract & Retain Program	0000	9780				3,095,898.00		3,095,898.00	
Personnel Vacancies	0000	9780				10,700,417.00		10,700,417.00	
Vacation Liability	0000	9780				623,651.00		623,651.00	
LCFF Supplemental Carryover	0000	9780				3,112,147.99		3,112,147.99	
Collective Bargaining Increase	0000	9780				4,464,688.00		4,464,688.00	
Negotiated Health and Welfare Increase	0000	9780				1,137,373.00		1,137,373.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,998,124.00	0.00	9,998,124.00	10,626,485.00	0.00	10,626,485.00	6.3%
Unassigned/Unappropriated Amount		9790	67,718,756.88	0.00	67,718,756.88	750,943.37	0.00	750,943.37	-98.9%

			2021-22 Unaudited Actuals			2022-23 Budget			
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)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	100,200,735.27	6,760,478.34	106,961,214.61				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	34,168.10	0.00	34,168.10				
c) in Revolving Cash Account		9130	100,000.00	0.00	100,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	429,623.60	0.00	429,623.60				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,955,710.33	738,784.86	3,694,495.19				
4) Due from Grantor Government		9290	219,820.00	23,232,571.97	23,452,391.97				
5) Due from Other Funds		9310	4,626,713.34	0.00	4,626,713.34				
6) Stores		9320	139,761.02	0.00	139,761.02				
7) Prepaid Expenditures		9330	444,606.00	0.00	444,606.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL ASSETS			109,151,137.66	30,731,836.17	139,882,973.83				
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	13,324,425.93	2,900,907.85	16,225,333.78				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	598,441.84	0.00	598,441.84				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	4,285,840.25	4,285,840.25				
6) TOTAL LIABILITIES			13,922,867.77	7,186,748.10	21,109,615.87				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
{must agree with line F2} (G9 + H2) - (I6 + J2)			95,228,269.89	23,545,088.07	118,773,357.96				

			2021-22 Unaudited Actuals			2022-23 Budget			
		Object Codes	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								
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	63 967 158.00	0.00	63 967 158.00	91 766 996.00	0.00	91 766 996.00	43.5%
Education Protection Account State Aid - Current Year		8012	4 781 033.00	0.00	4 781 033.00	4 716 026.00	0.00	4 716 026.00	-1.4%
State Aid - Prior Years		8019	93 417.27	0.00	93 417.27	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	728 742.18	0.00	728 742.18	728 743.00	0.00	728 743.00	0.0%
Timber Yield Tax		8022	0.29	0.00	0.29	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	157 388 538.02	0.00	157 388 538.02	158 925 722.00	0.00	158 925 722.00	1.0%
Unsecured Roll Taxes		8042	4 901 615.35	0.00	4 901 615.35	5 075 449.00	0.00	5 075 449.00	3.5%
Prior Years' Taxes		8043	2 607 600.34	0.00	2 607 600.34	2 559 030.00	0.00	2 559 030.00	-1.9%
Supplemental Taxes		8044	3 114 654.18	0.00	3 114 654.18	2 852 817.00	0.00	2 852 817.00	-8.4%
Education Revenue Augmentation Fund (ERAF)		8045	4 462 038.00	0.00	4 462 038.00	4 540 299.00	0.00	4 540 299.00	1.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	18 604 743.49	0.00	18 604 743.49	18 481 351.00	0.00	18 481 351.00	-0.7%
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			260 649 540.12	0.00	260 649 540.12	289 646 433.00	0.00	289 646 433.00	11.1%
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	(17 936 908.00)	0.00	(17 936 908.00)	(18 870 346.00)	0.00	(18 870 346.00)	5.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			242 712 632.12	0.00	242 712 632.12	270 776 087.00	0.00	270 776 087.00	11.6%
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	5 259 416.49	5 259 416.49	0.00	5 346 213.00	5 346 213.00	1.7%
Special Education Discretionary Grants		8182	0.00	598 196.47	598 196.47	0.00	1 741 767.00	1 741 767.00	191.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	9 335.47	0.00	9 335.47	8 500.00	0.00	8 500.00	-8.9%
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		5 613 758.25	5 613 758.25		5 392 296.00	5 392 296.00	-3.9%
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		1 328 073.49	1 328 073.49		832 640.00	832 640.00	-37.3%
Title III, Part A, Immigrant Student Program	4201	8290		61,092.81	61,092.81		55 177.00	55 177.00	-9.7%

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		680,948.59	680,948.59		600,327.00	600,327.00	-11.8%
Public Charter Schools Grant									
Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		465,748.15	465,748.15		373,751.00	373,751.00	-19.8%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		215,586.00	215,586.00		215,586.00	215,586.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	23,496,599.66	23,496,599.66	0.00	19,242,919.00	19,242,919.00	-18.1%
TOTAL, FEDERAL REVENUE			9,335.47	37,719,419.91	37,728,755.38	8,500.00	33,800,676.00	33,809,176.00	-10.4%
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		19,074,221.00	19,074,221.00		21,684,469.00	21,684,469.00	13.7%
Prior Years	6500	8319		56,492.00	56,492.00		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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,032,349.00	0.00	1,032,349.00	1,020,800.00	0.00	1,020,800.00	-1.1%
Lottery - Unrestricted and Instructional Materials		8560	4,336,168.89	2,008,447.79	6,344,616.68	3,808,161.00	1,535,235.00	5,343,396.00	-15.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,817,338.57	1,817,338.57		2,002,917.00	2,002,917.00	10.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		310,512.27	310,512.27		789,864.00	789,864.00	154.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		12,840.04	12,840.04		30,000.00	30,000.00	133.6%
All Other State Revenue	All Other	8590	219,820.00	39,142,765.34	39,362,585.34	0.00	26,843,622.00	26,843,622.00	-31.8%
TOTAL, OTHER STATE REVENUE			5,588,337.89	62,422,617.01	68,010,954.90	4,828,961.00	52,886,107.00	57,715,068.00	-15.1%

			2021-22 Unaudited Actuals			2022-23 Budget			
		Object Codes	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								
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	1 947 345.16	1 947 345.16	0.00	1 990 535.00	1 990 535.00	2.2%
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	51 012.22	0.00	51 012.22	50 000.00	0.00	50 000.00	-2.0%
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	390 907.08	0.00	390 907.08	365 000.00	0.00	365 000.00	-6.6%
Interest		8660	495 245.17	0.00	495 245.17	220 000.00	0.00	220 000.00	-55.6%
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	103 211.00	0.00	103 211.00	130 000.00	0.00	130 000.00	26.0%
Interagency Services		8677	1,121,139.04	419 433.30	1,540,572.34	853,000.00	0.00	853 000.00	-44.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5 526 272.84	92 941.84	5 619 214.68	4 794 308.00	81 000.00	4 875 308.00	-13.2%
Tuition		8710	118 452.17	0.00	118 452.17	190 000.00	0.00	190 000.00	60.4%
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			7 806 239.52	2 459 720.30	10 265 959.82	6 602 308.00	2 071 535.00	8 673 843.00	-15.5%
TOTAL REVENUES			256 116 545.00	102 601 757.22	358 718 302.22	282 215 856.00	88 758 318.00	370 974 174.00	3.4%

			2021-22 Unaudited Actuals			2022-23 Budget			
		Object Codes	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								
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	81 656 020.99	23 411 715.32	105 067 736.31	86 952 582.00	26 948 063.00	113 900 645.00	8.4%
Certificated Pupil Support Salaries		1200	8 238 795.29	1 831 122.83	10 069 918.12	8 640 181.00	2 417 779.00	11 057 960.00	9.8%
Certificated Supervisors' and Administrators' Salaries		1300	10 548 293.01	544 255.11	11 092 548.12	10 415 518.00	689 218.00	11 104 736.00	0.1%
Other Certificated Salaries		1900	2 164 675.26	2 882 579.72	5 047 254.98	2 573 543.00	2 724 212.00	5 297 755.00	5.0%
TOTAL CERTIFICATED SALARIES			102 607 784.55	28 669 672.98	13 127 7457.53	108 581 824.00	32 779 272.00	141 361 096.00	7.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1 503 687.44	9 353 562.08	10 857 249.52	1 712 393.00	11 632 371.00	13 344 764.00	22.9%
Classified Support Salaries		2200	15 255 885.17	4 018 000.79	19 273 885.96	15 197 360.00	4 206 338.00	19 403 698.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	3 692 936.00	672 894.66	4 365 830.66	4 442 501.00	688 017.00	5 130 518.00	17.5%
Clerical, Technical and Office Salaries		2400	11 629 918.08	1 126 733.31	12 756 651.39	11 630 431.00	1 196 182.00	12 826 613.00	0.5%
Other Classified Salaries		2900	456 118.22	376 290.15	832 408.37	600 745.00	40 353.00	641 098.00	-23.0%
TOTAL CLASSIFIED SALARIES			32 538 544.91	15 547 480.99	48 086 025.90	33 583 430.00	17 763 261.00	51 346 691.00	6.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	17 109 575.49	19 703 976.20	36 813 551.69	20 342 336.00	21 771 538.00	42 113 874.00	14.4%
PERS		3201-3202	7 352 505.22	3 242 247.87	10 594 753.09	7 744 753.00	3 780 079.00	11 524 832.00	8.8%
OASDI/Medicare/Alternative		3301-3302	3 849 513.24	1 535 349.73	5 384 862.97	4 474 137.00	1 893 592.00	6 367 729.00	18.3%
Health and Welfare Benefits		3401-3402	19 433 608.44	5 868 399.42	25 302 007.86	20 146 071.00	6 377 157.00	26 523 228.00	4.8%
Unemployment Insurance		3501-3502	678 008.15	220 990.88	898 999.03	708 390.00	250 243.00	958 633.00	6.6%
Workers' Compensation		3601-3602	2 319 729.60	563 715.66	2 883 445.26	2 411 644.00	593 456.00	3 005 100.00	4.2%
OPEB, Allocated		3701-3702	2 982 564.48	716 623.51	3 699 187.99	2 624 448.00	674 189.00	3 298 637.00	-10.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2 042 903.99	0.00	2 042 903.99	2 042 910.00	0.00	2 042 910.00	0.0%
TOTAL EMPLOYEE BENEFITS			55 768 408.61	31 851 303.27	87 619 711.88	60 494 689.00	35 340 254.00	95 834 943.00	9.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1 618 003.42	2 709 041.53	4 327 044.95	1 194 710.00	1 535 235.00	2 729 945.00	-36.9%
Books and Other Reference Materials		4200	31 716.02	12 180.14	43 896.16	48 403.00	7 725.00	56 128.00	27.9%
Materials and Supplies		4300	4 159 616.53	8 086 324.43	12 245 940.96	5 134 236.20	5 601 801.00	10 736 037.20	-12.3%
Noncapitalized Equipment		4400	772 974.44	6 866 495.84	7 639 470.28	658 356.35	654 452.00	1 312 808.35	-82.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			6 582 310.41	17 674 041.94	24 256 352.35	7 035 705.55	7 799 213.00	14 834 918.55	-38.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1 025 764.98	6 110 021.71	7 135 786.69	1 325 474.00	8 430 038.00	9 755 512.00	36.7%
Travel and Conferences		5200	189 791.83	139 220.74	329 012.57	391 312.00	209 585.00	600 897.00	82.6%
Dues and Memberships		5300	104 069.48	2 395.00	106 464.48	119 555.00	1 890.00	121 445.00	14.1%
Insurance		5400 - 5450	2 283 946.38	0.00	2 283 946.38	2 744 341.00	0.00	2 744 341.00	20.2%
Operations and Housekeeping Services		5500	5 182 631.77	0.00	5 182 631.77	5 347 113.00	0.00	5 347 113.00	3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1 086 295.58	1 659 743.86	2 746 039.44	1 075 298.50	1 911 710.00	2 987 008.50	8.8%
Transfers of Direct Costs		5710	(328 325.28)	328 325.28	0.00	(274 714.00)	274 714.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(882 776.73)	(11 580.71)	(894 357.44)	(881 475.00)	982 700.00	101 225.00	-111.3%
Professional/Consulting Services and Operating Expenditures		5800	5 854 134.92	8 306 668.73	14 160 803.65	6 584 055.95	6 030 209.00	12 614 264.95	-10.9%
Communications		5900	1 160 553.24	12 815.43	1 173 368.67	1 738 514.00	22 600.00	1 761 114.00	50.1%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			15 676 086.17	16 547 610.04	32 223 696.21	18 169 474.45	17 863 446.00	36 032 920.45	11.8%

			2021-22 Unaudited Actuals			2022-23 Budget			
		Object Codes	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								
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	606,845.34	606,845.34	201,153.00	4,639,128.00	4,840,281.00	697.6%
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	212,073.21	150,592.19	362,665.40	216,678.00	350,084.00	566,762.00	56.3%
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			212,073.21	757,437.53	969,510.74	417,831.00	4,989,212.00	5,407,043.00	457.7%
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	395,544.75	395,544.75	0.00	435,100.00	435,100.00	10.0%
Payments to County Offices		7142	774,853.00	340,545.18	1,115,398.18	794,607.00	482,019.00	1,276,626.00	14.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,586,478.87	0.00	1,586,478.87	1,677,514.00	0.00	1,677,514.00	5.7%
Other Debt Service - Principal		7439	2,936,394.81	0.00	2,936,394.81	3,040,875.00	0.00	3,040,875.00	3.6%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			5,297,726.68	736,089.93	6,033,816.61	5,512,996.00	917,119.00	6,430,115.00	6.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,059,461.71)	3,059,461.71	0.00	(3,527,895.00)	3,527,895.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(455,846.72)	0.00	(455,846.72)	(528,027.00)	0.00	(528,027.00)	15.8%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,515,308.43)	3,059,461.71	(455,846.72)	(4,055,922.00)	3,527,895.00	(528,027.00)	15.8%
TOTAL EXPENDITURES									
			215,167,626.11	114,843,098.39	330,010,724.50	229,740,028.00	120,979,672.00	350,719,700.00	6.3%

			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							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	3 579,730.14	0.00	3 579 730.14	3 749 143.00	0.00	3 749 143.00	4.7%
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	77 539.00	0.00	77 539.00	0.00	0.00	0.00	-100.0%
(a) TOTAL INTERFUND TRANSFERS IN			3 657 269.14	0.00	3 657 269.14	3 749 143.00	0.00	3 749 143.00	2.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	(824 687.86)	0.00	(824 687.86)	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	4 084 401.19	0.00	4 084 401.19	3 495 452.00	0.00	3 495 452.00	-14.4%
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	360.54	0.00	360.54	1 000.00	0.00	1 000.00	177.4%
(b) TOTAL INTERFUND TRANSFERS OUT			3 260 073.87	0.00	3 260 073.87	3 496 452.00	0.00	3 496 452.00	7.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(25,031 549.38)	25,031 549.38	0.00	(29 949 771.00)	29 949 771.00	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			(25 031 549.38)	25 031 549.38	0.00	(29 949 771.00)	29 949 771.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(24 634 354.11)	25 031 549.38	397 195.27	(29 697 080.00)	29 949 771.00	252 691.00	-36.4%

			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							
A. REVENUES									
1) LCFF Sources		8010-8099	242,712,632.12	0.00	242,712,632.12	270,776,087.00	0.00	270,776,087.00	11.6%
2) Federal Revenue		8100-8299	9,335.47	37,719,419.91	37,728,755.38	8,500.00	33,800,676.00	33,809,176.00	-10.4%
3) Other State Revenue		8300-8599	5,588,337.89	62,422,617.01	68,010,954.90	4,828,961.00	52,886,107.00	57,715,068.00	-15.1%
4) Other Local Revenue		8600-8799	7,806,239.52	2,459,720.30	10,265,959.82	6,602,308.00	2,071,535.00	8,673,843.00	-15.5%
5) TOTAL REVENUES			256,116,545.00	102,601,757.22	358,718,302.22	282,215,856.00	88,758,318.00	370,974,174.00	3.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	118,542,968.10	75,435,562.72	193,978,530.82	127,226,150.87	85,307,147.00	212,533,297.87	9.6%
2) Instruction - Related Services	2000-2999		34,890,859.28	14,547,944.69	49,438,803.97	36,685,189.13	8,681,533.00	45,366,722.13	-8.2%
3) Pupil Services	3000-3999		24,491,811.32	6,614,240.62	31,106,051.94	26,144,238.00	6,841,877.00	32,986,115.00	6.0%
4) Ancillary Services	4000-4999		2,441,839.34	79,366.00	2,521,205.34	2,714,501.00	88,228.00	2,802,729.00	11.2%
5) Community Services	5000-5999		149,394.46	0.00	149,394.46	162,681.00	0.00	162,681.00	8.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,401,745.73	3,646,743.09	14,048,488.82	11,069,545.00	3,613,580.00	14,683,125.00	4.5%
8) Plant Services	8000-8999		18,951,281.20	13,783,151.34	32,734,432.54	20,224,727.00	15,530,188.00	35,754,915.00	9.2%
9) Other Outgo	9000-9999		5,297,726.68	736,089.93	6,033,816.61	5,512,996.00	917,119.00	6,430,115.00	6.6%
10) TOTAL EXPENDITURES			215,167,626.11	114,843,098.39	330,010,724.50	229,740,028.00	120,979,672.00	350,719,700.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			40,948,918.89	(12,241,341.17)	28,707,577.72	52,475,828.00	(32,221,354.00)	20,254,474.00	-29.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		3,657,269.14	0.00	3,657,269.14	3,749,143.00	0.00	3,749,143.00	2.5%
b) Transfers Out	7600-7629		3,260,073.87	0.00	3,260,073.87	3,496,452.00	0.00	3,496,452.00	7.3%
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		(25,031,549.38)	25,031,549.38	0.00	(29,949,771.00)	29,949,771.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(24,634,354.11)	25,031,549.38	397,195.27	(29,697,080.00)	29,949,771.00	252,691.00	-36.4%

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)			16,314,564.78	12,790,208.21	29,104,772.99	22,778,748.00	(2,271,583.00)	20,507,165.00	-29.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	78,913,705.11	17,792,208.86	96,705,913.97	95,228,269.89	23,545,088.07	118,773,357.96	22.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,913,705.11	17,792,208.86	96,705,913.97	95,228,269.89	23,545,088.07	118,773,357.96	22.8%
d) Other Restatements		9795	0.00	(7,037,329.00)	(7,037,329.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,913,705.11	10,754,879.86	89,668,584.97	95,228,269.89	23,545,088.07	118,773,357.96	32.5%
2) Ending Balance, June 30 (E + F1e)			95,228,269.89	23,545,088.07	118,773,357.96	118,007,017.89	21,273,505.07	139,280,522.96	17.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	139,761.02	0.00	139,761.02	139,761.02	0.00	139,761.02	0.0%
Prepaid Items		9713	444,606.00	0.00	444,606.00	444,606.00	0.00	444,606.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,545,088.07	23,545,088.07	0.00	21,273,505.07	21,273,505.07	-9.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	82,811,047.51	0.00	82,811,047.51	New
Pension Obligations	0000	9760				4,268,975.00		4,268,975.00	
Vacation Liability	0000	9760				4,072,465.00		4,072,465.00	
Enrollment Decline (500 students)	0000	9760				7,971,181.00		7,971,181.00	
ADA Stabilization Plan	0000	9760				5,356,972.00		5,356,972.00	
Essential Workers (Covid Funding)	0000	9760				7,263,267.00		7,263,267.00	
Textbook Adoption	0000	9760				10,485,830.00		10,485,830.00	
District Program Priorities	0000	9760				1,600,651.20		1,600,651.20	
Facility Maintenance	0000	9760				3,376,557.00		3,376,557.00	
Bus Replacements	0000	9760				2,000,000.00		2,000,000.00	
Replacement and Updating Technology	0000	9760				9,630,413.00		9,630,413.00	
Fiscal Emergencies	0000	9760				26,784,736.31		26,784,736.31	
d) Assigned									
Other Assignments (by Resource/Object)		9780	16,827,021.99	0.00	16,827,021.99	23,134,174.99	0.00	23,134,174.99	37.5%
Attract & Retain Program	0000	9780	3,355,898.00		3,355,898.00				
Site Carryover & Donations	0000	9780	1,156,765.00		1,156,765.00				
Pension Obligations	0000	9780	4,268,975.00		4,268,975.00				
Vacation Liability	0000	9780	4,696,116.00		4,696,116.00				
LCFF Supplemental Carryover	0000	9780	3,349,267.99		3,349,267.99				
Attract & Retain Program	0000	9780				3,095,898.00		3,095,898.00	
Personnel Vacancies	0000	9780				10,700,417.00		10,700,417.00	
Vacation Liability	0000	9780				623,651.00		623,651.00	
LCFF Supplemental Carryover	0000	9780				3,112,147.99		3,112,147.99	
Collective Bargaining Increase	0000	9780				4,464,688.00		4,464,688.00	
Negotiated Health and Welfare Increase	0000	9780				1,137,373.00		1,137,373.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,998,124.00	0.00	9,998,124.00	10,626,485.00	0.00	10,626,485.00	6.3%
Unassigned/Unappropriated Amount		9790	67,718,756.88	0.00	67,718,756.88	750,943.37	0.00	750,943.37	-98.9%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	4,566,241.73	4,566,241.73
5810	Other Restricted Federal	5,814.00	5,814.00
6266	Educator Effectiveness, FY 2021-22	7,226,693.96	4,831,098.96
6536	Special Ed: Dispute Prevention and Dispute Resolution	421,257.00	421,257.00
6537	Special Ed: Learning Recovery Support	1,594,259.88	1,594,259.88
7311	Classified School Employee Professional Development Block Grant	168,366.25	168,366.25
7388	SB 117 COVID-19 LEA Response Funds	365,688.39	365,688.39
7412	A-G Access/Success Grant	1,041,662.00	1,798,892.00
7413	A-G Learning Loss Mitigation Grant	390,515.00	683,365.00
7425	Expanded Learning Opportunities (ELO) Grant	4,600,818.00	4,600,818.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	2,682,094.12	1,756,026.12
9010	Other Restricted Local	481,677.74	481,677.74
Total, Restricted Balance		23,545,088.07	21,273,505.07

Other Funds

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	3,565,343.00	0.00	-100.0%
5) TOTAL REVENUES			3,565,343.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,480,292.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,923,614.00	0.00	-100.0%
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			3,403,906.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			161,437.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			161,437.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,001,418.00	2,139,607.00	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,001,418.00	2,139,607.00	6.9%
d) Other Restatements		9795	(23,248.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,978,170.00	2,139,607.00	8.2%
2) Ending Balance, June 30 (E + F1e)			2,139,607.00	2,139,607.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,139,607.00	2,139,607.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,137,442.00		
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	2,165.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,139,607.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		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)			2,139,607.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	3,565,343.00	0.00	-100.0%
TOTAL, REVENUES			3,565,343.00	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,480,292.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,480,292.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,923,614.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,923,614.00	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,403,906.00	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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	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	3,565,343.00	0.00	-100.0%
5) TOTAL REVENUES			3,565,343.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		3,403,906.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			3,403,906.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			161,437.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			161,437.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,001,418.00	2,139,607.00	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,001,418.00	2,139,607.00	6.9%
d) Other Restatements		9795	(23,248.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,978,170.00	2,139,607.00	8.2%
2) Ending Balance, June 30 (E + F1e)			2,139,607.00	2,139,607.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,139,607.00	2,139,607.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
8210	Student Activity Funds	2,139,607.00	2,139,607.00
Total, Restricted Balance		2,139,607.00	2,139,607.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	9,337,797.00	10,399,564.00	11.4%
2) Federal Revenue		8100-8299	492,275.14	354,814.00	-27.9%
3) Other State Revenue		8300-8599	1,588,110.86	990,588.00	-37.6%
4) Other Local Revenue		8600-8799	874,596.65	916,930.00	4.8%
5) TOTAL REVENUES			12,292,779.65	12,661,896.00	3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,984,994.61	4,980,650.00	-0.1%
2) Classified Salaries		2000-2999	944,961.72	930,054.00	-1.6%
3) Employee Benefits		3000-3999	2,667,208.09	2,895,234.00	8.5%
4) Books and Supplies		4000-4999	348,857.44	309,000.00	-11.4%
5) Services and Other Operating Expenditures		5000-5999	1,719,112.39	2,053,420.00	19.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	642,128.37	709,207.00	10.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			11,307,262.62	11,877,565.00	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			985,517.03	784,331.00	-20.4%
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)			985,517.03	784,331.00	-20.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,832,554.71	5,521,707.74	14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,832,554.71	5,521,707.74	14.3%
d) Other Restatements		9795	(296,364.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,536,190.71	5,521,707.74	21.7%
2) Ending Balance, June 30 (E + F1e)			5,521,707.74	6,306,038.74	14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	25,000.00	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	463,772.66	396,326.66	-14.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,032,935.08	5,884,712.08	16.9%
Building Fund Debt Service	0000	9780	1,033,059.00		
Multi-Year Stabilization Fund	0000	9780	2,561,462.70		
Negotiated/ Pending Negotiated Increase	0000	9780	646,905.00		
Reserve for Economic Uncertainties	0000	9780	791,508.38		
Building Fund Debt Service	0000	9780		1,043,859.00	
Multi-Year Stabilization Fund	0000	9780		2,538,387.38	
Negotiated/pending negotiated increase	0000	9780		646,905.00	
Reserve for Economic Uncertainties	0000	9780		1,655,560.70	
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	4,815,349.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	957.94		
c) in Revolving Cash Account		9130	25,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	25,090.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	177,995.67		
4) Due from Grantor Government		9290	528,159.34		
5) Due from Other Funds		9310	458,243.55		
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			6,030,796.06		
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	293,108.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	211,757.13		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	4,222.23		
6) TOTAL LIABILITIES			509,088.32		
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)			5,521,707.74		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,170,610.00	3,210,580.00	47.9%
Education Protection Account State Aid - Current Year		8012	214,106.00	211,200.00	-1.4%
State Aid - Prior Years		8019	2,384.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	6,950,697.00	6,977,784.00	0.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,337,797.00	10,399,564.00	11.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	173,018.83	138,750.00	-19.8%
Special Education Discretionary Grants		8182	45,706.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	273,550.31	216,064.00	-21.0%
TOTAL, FEDERAL REVENUE			492,275.14	354,814.00	-27.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	20,015.00	19,058.00	-4.8%
Lottery - Unrestricted and Instructional Materials		8560	309,512.09	247,380.00	-20.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,258,583.77	724,150.00	-42.5%
TOTAL OTHER STATE REVENUE			1,588,110.86	990,588.00	-37.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	98,428.75	50,000.00	-49.2%
Interest		8660	22,897.30	10,000.00	-56.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	24,031.12	25,000.00	4.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	552.48	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	728,687.00	831,930.00	14.2%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			874,596.65	916,930.00	4.8%
TOTAL REVENUES			12,292,779.65	12,661,896.00	3.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3 950 415.03	3 918 363.00	-0.8%
Certificated Pupil Support Salaries		1200	309 503.31	331 811.00	7.2%
Certificated Supervisors' and Administrators' Salaries		1300	609 838.29	621 887.00	2.0%
Other Certificated Salaries		1900	115 237.98	108 589.00	-5.8%
TOTAL, CERTIFICATED SALARIES			4 984 994.61	4 980 650.00	-0.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	354 449.25	337 371.00	-4.8%
Classified Support Salaries		2200	227 873.82	229 340.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	114 040.08	116 321.00	2.0%
Clerical, Technical and Office Salaries		2400	248 598.57	247 022.00	-0.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			944 961.72	930 054.00	-1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	1 361 921.56	1 630 457.00	19.7%
PERS		3201-3202	178 928.38	205 678.00	14.9%
OASDI/Medicare/Alternative		3301-3302	136 196.67	141 036.00	3.6%
Health and Welfare Benefits		3401-3402	708 562.56	669 685.00	-5.5%
Unemployment Insurance		3501-3502	29 644.21	29 552.00	-0.3%
Workers' Compensation		3601-3602	96 658.67	97 708.00	1.1%
OPEB, Allocated		3701-3702	127 714.85	106 332.00	-16.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	27 581.19	14 786.00	-46.4%
TOTAL, EMPLOYEE BENEFITS			2 667 208.09	2 895 234.00	8.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	1 000.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	295 028.62	251 000.00	-14.9%
Noncapitalized Equipment		4400	53 828.82	57 000.00	5.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			348 857.44	309 000.00	-11.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	134,256.99	270,000.00	101.1%
Travel and Conferences		5200	2,200.93	6,350.00	188.5%
Dues and Memberships		5300	11,000.00	12,500.00	13.6%
Insurance		5400-5450	92,025.00	100,000.00	8.7%
Operations and Housekeeping Services		5500	267,245.10	253,000.00	-5.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	229,180.71	368,185.00	60.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	781,191.78	752,185.00	-3.7%
Professional/Consulting Services and Operating Expenditures		5800	202,011.88	291,200.00	44.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,719,112.39	2,053,420.00	19.4%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	36,000.00	100,000.00	177.8%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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	371,128.37	364,207.00	-1.9%
Other Debt Service - Principal		7439	235,000.00	245,000.00	4.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			642,128.37	709,207.00	10.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,307,262.62	11,877,565.00	5.0%

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%
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	9,337,797.00	10,399,564.00	11.4%
2) Federal Revenue		8100-8299	492,275.14	354,814.00	-27.9%
3) Other State Revenue		8300-8599	1,588,110.86	990,588.00	-37.6%
4) Other Local Revenue		8600-8799	874,596.65	916,930.00	4.8%
5) TOTAL, REVENUES			12,292,779.65	12,661,896.00	3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		6,647,829.59	6,951,572.00	4.6%
2) Instruction - Related Services	2000-2999		2,455,265.86	2,463,049.00	0.3%
3) Pupil Services	3000-3999		543,856.53	645,382.00	18.7%
4) Ancillary Services	4000-4999		14,599.03	23,715.00	62.4%
5) Community Services	5000-5999		0.00	1,000.00	New
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		193,599.28	192,976.00	-0.3%
8) Plant Services	8000-8999		809,983.96	890,664.00	10.0%
9) Other Outgo	9000-9999	Except 7600-7699	642,128.37	709,207.00	10.4%
10) TOTAL, EXPENDITURES			11,307,262.62	11,877,565.00	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			985,517.03	784,331.00	-20.4%
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)			985,517.03	784,331.00	-20.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,832,554.71	5,521,707.74	14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,832,554.71	5,521,707.74	14.3%
d) Other Restatements		9795	(296,364.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,536,190.71	5,521,707.74	21.7%
2) Ending Balance, June 30 (E + F1e)			5,521,707.74	6,306,038.74	14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	25,000.00	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	463,772.66	396,326.66	-14.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,032,935.08	5,884,712.08	16.9%
Building Fund Debt Service	0000	9780	1,033,059.00		
Multi-Year Stabilization Fund	0000	9780	2,561,462.70		
Negotiated/ Pending Negotiated Increase	0000	9780	646,905.00		
Reserve for Economic Uncertainties	0000	9780	791,508.38		
Building Fund Debt Service	0000	9780		1,043,859.00	
Multi-Year Stabilization Fund	0000	9780		2,538,387.38	
Negotiated/pending negotiated increase	0000	9780		646,905.00	
Reserve for Economic Uncertainties	0000	9780		1,655,560.70	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	199,134.00	199,134.00
6300	Lottery: Instructional Materials	140,276.74	180,801.74
6537	Special Ed: Learning Recovery Support	2,881.00	2,881.00
6546	Mental Health-Related Services	9,263.19	9,263.19
7388	SB 117 COVID-19 LEA Response Funds	1,982.51	1,982.51
7425	Expanded Learning Opportunities (ELO) Grant	81,260.17	0.17
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessio	28,975.05	2,264.05
Total, Restricted Balance		463,772.66	396,326.66

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,317.00	10,299.00	23.8%
4) Other Local Revenue		8600-8799	966.28	0.00	-100.0%
5) TOTAL, REVENUES			9,283.28	10,299.00	10.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,198.96	6,884.00	11.1%
2) Classified Salaries		2000-2999	0.00	450.00	New
3) Employee Benefits		3000-3999	2,139.11	2,476.00	15.7%
4) Books and Supplies		4000-4999	0.00	102.00	New
5) Services and Other Operating Expenditures		5000-5999	2.53	0.00	-100.0%
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	320.37	387.00	20.8%
9) TOTAL, EXPENDITURES			8,660.97	10,299.00	18.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			622.31	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			622.31	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4 258.37	4 880.68	14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4 258.37	4 880.68	14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4 258.37	4,880.68	14.6%
2) Ending Balance, June 30 (E + F1e)			4,880.68	4 880.68	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4 880.68	4,880.68	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,936.21		
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	157.75		
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			5,093.96		
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	106.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	106.78		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			213.28		
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)			4,880.68		

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%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	7,586.00	9,775.00	28.9%
All Other State Revenue	All Other	8590	731.00	524.00	-28.3%
TOTAL OTHER STATE REVENUE			8,317.00	10,299.00	23.8%

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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	26.28	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	940.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			966.28	0.00	-100.0%
TOTAL, REVENUES			9,283.28	10,299.00	10.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	6,198.96	6,884.00	11.1%
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			6,198.96	6,884.00	11.1%
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	450.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	450.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	1,779.87	1,839.00	3.3%
PERS		3201-3202	0.00	117.00	New
OASDI/Medicare/Alternative		3301-3302	83.38	135.00	61.9%
Health and Welfare Benefits		3401-3402	0.00	89.00	New
Unemployment Insurance		3501-3502	30.98	36.00	16.2%
Workers' Compensation		3601-3602	105.40	125.00	18.6%
OPEB, Allocated		3701-3702	139.48	135.00	-3.2%
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			2,139.11	2,476.00	15.7%
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	102.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	102.00	New

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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2.53	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2.53	0.00	-100.0%
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%
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)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	320.37	387.00	20.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			320.37	387.00	20.8%
TOTAL, EXPENDITURES			8 660.97	10 299.00	18.9%

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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,317.00	10,299.00	23.8%
4) Other Local Revenue		8600-8799	966.28	0.00	-100.0%
5) TOTAL REVENUES			9,283.28	10,299.00	10.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		8,338.07	9,203.00	10.4%
2) Instruction - Related Services	2000-2999		2.53	709.00	27923.7%
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		320.37	387.00	20.8%
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			8,660.97	10,299.00	18.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			622.31	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			622.31	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,258.37	4,880.68	14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,258.37	4,880.68	14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,258.37	4,880.68	14.6%
2) Ending Balance, June 30 (E + F1e)			4,880.68	4,880.68	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,880.68	4,880.68	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
6391	Adult Education Program	1,848.50	1,848.50
9010	Other Restricted Local	3,032.18	3,032.18
Total, Restricted Balance		4,880.68	4,880.68

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	129,700.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,952,658.44	2,728,816.00	39.7%
4) Other Local Revenue		8600-8799	5,934,228.71	4,980,616.00	-16.1%
5) TOTAL, REVENUES			8,016,587.15	7,709,432.00	-3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	414,037.38	455,582.00	10.0%
2) Classified Salaries		2000-2999	3,299,712.93	4,606,270.00	39.6%
3) Employee Benefits		3000-3999	1,748,003.49	2,409,619.00	37.8%
4) Books and Supplies		4000-4999	246,063.44	526,141.00	113.8%
5) Services and Other Operating Expenditures		5000-5999	253,646.05	(591,212.00)	-333.1%
6) Capital Outlay		6000-6999	82,330.20	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	248,892.79	303,032.00	21.8%
9) TOTAL, EXPENDITURES			6,292,686.28	7,709,432.00	22.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,723,900.87	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	(824,687.86)	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			(824,687.86)	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)			899,213.01	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	419,113.45	1,318,326.46	214.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			419,113.45	1,318,326.46	214.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			419,113.45	1,318,326.46	214.6%
2) Ending Balance, June 30 (E + F1e)			1,318,326.46	1,318,326.46	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,318,326.46	1,318,326.46	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,798,339.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	136,077.74		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	702.18		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,405.24		
4) Due from Grantor Government		9290	50,690.49		
5) Due from Other Funds		9310	722.97		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,987,938.46		
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	481,416.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	310,339.17		
4) Current Loans		9640			
5) Unearned Revenue		9650	877,856.49		
6) TOTAL, LIABILITIES			1,669,612.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,318,326.46		

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	129,700.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			129,700.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,900,057.90	2,672,529.00	40.7%
All Other State Revenue	All Other	8590	52,600.54	56,287.00	7.0%
TOTAL, OTHER STATE REVENUE			1,952,658.44	2,728,816.00	39.7%
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	8,268.67	6,142.00	-25.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	5,677,322.82	4,625,916.00	-18.5%
Interagency Services		8677	235,172.74	348,558.00	48.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	13,464.48	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,934,228.71	4,980,616.00	-16.1%
TOTAL, REVENUES			8,016,587.15	7,709,432.00	-3.8%

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	46,258.96	101,853.00	120.2%
Certificated Supervisors' and Administrators' Salaries		1300	225,863.34	227,197.00	0.6%
Other Certificated Salaries		1900	141,915.08	126,532.00	-10.8%
TOTAL, CERTIFICATED SALARIES			414,037.38	455,582.00	10.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,157,192.47	4,090,771.00	29.6%
Classified Support Salaries		2200	35,057.22	77,576.00	121.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	98,248.00	New
Clerical, Technical and Office Salaries		2400	107,463.24	339,675.00	216.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,299,712.93	4,606,270.00	39.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	118,187.06	138,301.00	17.0%
PERS		3201-3202	655,469.33	940,664.00	43.5%
OASDI/Medicare/Alternative		3301-3302	232,327.22	333,118.00	43.4%
Health and Welfare Benefits		3401-3402	576,335.59	792,529.00	37.5%
Unemployment Insurance		3501-3502	18,662.14	25,309.00	35.6%
Workers' Compensation		3601-3602	63,446.96	86,053.00	35.6%
OPEB, Allocated		3701-3702	83,575.19	93,645.00	12.0%
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			1,748,003.49	2,409,619.00	37.8%
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	236,399.26	517,241.00	118.8%
Noncapitalized Equipment		4400	9,664.18	8,900.00	-7.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			246,063.44	526,141.00	113.8%

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	2,652.42	11,800.00	344.9%
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	11,628.68	14,654.00	26.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,442.49	(893,750.00)	-5887.6%
Professional/Consulting Services and Operating Expenditures		5800	223,813.91	269,984.00	20.6%
Communications		5900	108.55	6,100.00	5519.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			253,646.05	(591,212.00)	-333.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	82,330.20	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			82,330.20	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	248,892.79	303,032.00	21.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			248,892.79	303,032.00	21.8%
TOTAL, EXPENDITURES			6,292,686.28	7,709,432.00	22.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	(824,687.86)	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			(824,687.86)	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%
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)			(824,687.86)	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	129,700.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,952,658.44	2,728,816.00	39.7%
4) Other Local Revenue		8600-8799	5,934,228.71	4,980,616.00	-16.1%
5) TOTAL REVENUES			8,016,587.15	7,709,432.00	-3.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,012,508.16	5,758,449.00	14.9%
2) Instruction - Related Services	2000-2999		840,735.18	1,400,080.00	66.5%
3) Pupil Services	3000-3999		63,786.50	202,983.00	218.2%
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		248,892.79	303,032.00	21.8%
8) Plant Services	8000-8999		126,763.65	44,888.00	-64.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			6,292,686.28	7,709,432.00	22.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,723,900.87	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	(824,687.86)	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			(824,687.86)	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)			899,213.01	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	419,113.45	1,318,326.46	214.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			419,113.45	1,318,326.46	214.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			419,113.45	1,318,326.46	214.6%
2) Ending Balance, June 30 (E + F1e)			1,318,326.46	1,318,326.46	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,318,326.46	1,318,326.46	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5058	Child Development: Coronavirus Response and Relief Supple	90,405.00	90,405.00
5059	Child Development: ARP California State Preschool Program	106,200.00	106,200.00
6130	Child Development: Center-Based Reserve Account	330,227.93	330,227.93
9010	Other Restricted Local	791,493.53	791,493.53
Total, Restricted Balance		1,318,326.46	1,318,326.46

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	13,000,324.53	9,504,356.00	-26.9%
3) Other State Revenue		8300-8599	948,162.33	3,739,000.00	294.3%
4) Other Local Revenue		8600-8799	127,889.55	139,850.00	9.4%
5) TOTAL REVENUES			14,076,376.41	13,383,206.00	-4.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,066,460.54	3,453,182.00	12.6%
3) Employee Benefits		3000-3999	1,520,746.57	1,672,420.00	10.0%
4) Books and Supplies		4000-4999	5,548,073.22	6,094,156.00	9.8%
5) Services and Other Operating Expenditures		5000-5999	193,204.89	219,240.00	13.5%
6) Capital Outlay		6000-6999	0.00	350,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	206,633.56	224,608.00	8.7%
9) TOTAL EXPENDITURES			10,535,118.78	12,013,606.00	14.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,541,257.63	1,369,600.00	-61.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	360.54	1,000.00	177.4%
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			360.54	1,000.00	177.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,541,618.17	1,370,600.00	-61.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,577,195.54	5,118,813.71	224.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,577,195.54	5,118,813.71	224.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,577,195.54	5,118,813.71	224.6%
2) Ending Balance, June 30 (E + F1e)			5,118,813.71	6,489,413.71	26.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	118,861.59	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	4,989,952.12	6,489,413.71	30.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,808,556.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	10,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	1,366.58		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,192.13		
4) Due from Grantor Government		9290	1,999,802.73		
5) Due from Other Funds		9310	99.77		
6) Stores		9320	118,861.59		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,940,878.86		
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	609,352.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	212,712.67		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			822,065.15		
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) (G10 + H2) - (I7 + J2)			5,118,813.71		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	12,033,006.91	8,892,000.00	-26.1%
Donated Food Commodities		8221	967,317.62	612,356.00	-36.7%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,000,324.53	9,504,356.00	-26.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	948,162.33	3,739,000.00	294.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			948,162.33	3,739,000.00	294.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	39,500.45	52,650.00	33.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,760.43	7,200.00	-33.1%
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	77,628.67	80,000.00	3.1%
TOTAL, OTHER LOCAL REVENUE			127,889.55	139,850.00	9.4%
TOTAL, REVENUES			14,076,376.41	13,383,206.00	-4.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,958,183.99	2,326,002.00	18.8%
Classified Supervisors' and Administrators' Salaries		2300	813,865.67	831,755.00	2.2%
Clerical, Technical and Office Salaries		2400	294,410.88	295,425.00	0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,066,460.54	3,453,182.00	12.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	607,650.12	697,089.00	14.7%
OASDI/Medicare/Alternative		3301-3302	209,636.29	272,810.00	30.1%
Health and Welfare Benefits		3401-3402	688,057.75	685,242.00	-0.4%
Unemployment Insurance		3501-3502	15,402.41	17,279.00	12.2%
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			1,520,746.57	1,672,420.00	10.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	44,833.68	81,300.00	81.3%
Noncapitalized Equipment		4400	82,914.87	22,000.00	-73.5%
Food		4700	5,420,324.67	5,990,856.00	10.5%
TOTAL, BOOKS AND SUPPLIES			5,548,073.22	6,094,156.00	9.8%

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	4,999.60	5,500.00	10.0%
Dues and Memberships		5300	1,716.45	3,350.00	95.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,440.00	2,000.00	38.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	83,208.31	82,650.00	-0.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	69,561.95	23,740.00	-65.9%
Professional/Consulting Services and Operating Expenditures		5800	25,890.73	94,700.00	265.8%
Communications		5900	6,387.85	7,300.00	14.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			193,204.89	219,240.00	13.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	350,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	350,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	206,633.56	224,608.00	8.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			206,633.56	224,608.00	8.7%
TOTAL, EXPENDITURES			10,535,118.78	12,013,606.00	14.0%

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	360.54	1,000.00	177.4%
(a) TOTAL, INTERFUND TRANSFERS IN			360.54	1,000.00	177.4%
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)			360.54	1,000.00	177.4%

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	13,000,324.53	9,504,356.00	-26.9%
3) Other State Revenue		8300-8599	948,162.33	3,739,000.00	294.3%
4) Other Local Revenue		8600-8799	127,889.55	139,850.00	9.4%
5) TOTAL, REVENUES			14,076,376.41	13,383,206.00	-4.9%
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		10,327,045.22	11,786,998.00	14.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		206,633.56	224,608.00	8.7%
8) Plant Services	8000-8999		1,440.00	2,000.00	38.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,535,118.78	12,013,606.00	14.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,541,257.63	1,369,600.00	-61.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	360.54	1,000.00	177.4%
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			360.54	1,000.00	177.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,541,618.17	1,370,600.00	-61.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,577,195.54	5,118,813.71	224.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,577,195.54	5,118,813.71	224.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,577,195.54	5,118,813.71	224.6%
2) Ending Balance, June 30 (E + F1e)			5,118,813.71	6,489,413.71	26.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	118,861.59	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	4,989,952.12	6,489,413.71	30.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	4,643,402.69	4,642,864.28
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimb	23,454.75	23,454.75
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	0.00	1,500,000.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs	132,747.68	132,747.68
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	25,000.00
7029	Child Nutrition: Food Service Staff Training Funds	165,347.00	165,347.00
Total, Restricted Balance		4,989,952.12	6,489,413.71

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	83,940.03	20,000.00	-76.2%
5) TOTAL, REVENUES			83,940.03	20,000.00	-76.2%
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	746,359.73	9,700.00	-98.7%
6) Capital Outlay		6000-6999	1,611,294.68	1,173,800.00	-27.2%
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			2,357,654.41	1,183,500.00	-49.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,273,714.38)	(1,163,500.00)	-48.8%
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)			(2,273,714.38)	(1,163,500.00)	-48.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,734,125.51	3,460,411.13	-39.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,734,125.51	3,460,411.13	-39.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,734,125.51	3,460,411.13	-39.7%
2) Ending Balance, June 30 (E + F1e)			3,460,411.13	2,296,911.13	-33.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,460,411.13	2,296,911.13	-33.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,554,157.35		
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	1,966.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1.63		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,556,125.02		
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	95,713.89		
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			95,713.89		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,460,411.13		

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	24,333.68	20,000.00	-17.8%
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	59,606.35	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			83,940.03	20,000.00	-76.2%
TOTAL REVENUES			83,940.03	20,000.00	-76.2%

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	699,636.00	6,200.00	-99.1%
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	46,723.73	3,500.00	-92.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			746,359.73	9,700.00	-98.7%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,282,225.48	1,173,800.00	-8.5%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	329,069.20	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,611,294.68	1,173,800.00	-27.2%
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			2,357,654.41	1,183,500.00	-49.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	83,940.03	20,000.00	-76.2%
5) TOTAL REVENUES			83,940.03	20,000.00	-76.2%
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		2,357,654.41	1,183,500.00	-49.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			2,357,654.41	1,183,500.00	-49.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,273,714.38)	(1,163,500.00)	-48.8%
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)			(2,273,714.38)	(1,163,500.00)	-48.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,734,125.51	3,460,411.13	-39.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,734,125.51	3,460,411.13	-39.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,734,125.51	3,460,411.13	-39.7%
2) Ending Balance, June 30 (E + F1e)			3,460,411.13	2,296,911.13	-33.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,460,411.13	2,296,911.13	-33.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	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	16,793.53	10,000.00	-40.5%
5) TOTAL REVENUES			16,793.53	10,000.00	-40.5%
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)			16,793.53	10,000.00	-40.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,084,401.19	3,495,452.00	-14.4%
b) Transfers Out		7600-7629	3,579,730.14	3,749,143.00	4.7%
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			504,671.05	(253,691.00)	-150.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			521,464.58	(243,691.00)	-146.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	632,238.06	1,153,702.64	82.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			632,238.06	1,153,702.64	82.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			632,238.06	1,153,702.64	82.5%
2) Ending Balance, June 30 (E + F1e)			1,153,702.64	910,011.64	-21.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	1,153,702.64	910,011.64	-21.1%
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	4,682,287.76		
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	2,376.92		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	76,397.76		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,761,062.44		
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	3,607,359.80		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,607,359.80		
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)			1,153,702.64		

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	16,793.53	10,000.00	-40.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,793.53	10,000.00	-40.5%
TOTAL, REVENUES			16,793.53	10,000.00	-40.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	4,084,401.19	3,495,452.00	-14.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,084,401.19	3,495,452.00	-14.4%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	3,579,730.14	3,749,143.00	4.7%
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			3,579,730.14	3,749,143.00	4.7%
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)			504,671.05	(253,691.00)	-150.3%

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function

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	16 793.53	10 000.00	-40.5%
5) TOTAL REVENUES			16 793.53	10 000.00	-40.5%
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)			16 793.53	10 000.00	-40.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4 084 401.19	3 495 452.00	-14.4%
b) Transfers Out		7600-7629	3 579 730.14	3 749 143.00	4.7%
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			504 671.05	(253 691.00)	-150.3%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			521,464.58	(243,691.00)	-146.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	632,238.06	1,153,702.64	82.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			632,238.06	1,153,702.64	82.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			632,238.06	1,153,702.64	82.5%
2) Ending Balance, June 30 (E + F1e)			1,153,702.64	910,011.64	-21.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	1,153,702.64	910,011.64	-21.1%
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
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	286,160.58	0.00	-100.0%
5) TOTAL REVENUES			286,160.58	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	57,055.67	112,860,003.00	197706.8%
6) Capital Outlay		6000-6999	32,735,846.24	13,429,463.00	-59.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			32,792,901.91	126,289,466.00	285.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,506,741.33)	(126,289,466.00)	288.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,151,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	100,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			97,849,000.00	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)			65,342,258.67	(126,289,466.00)	-293.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,947,207.39	126,289,466.06	107.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,947,207.39	126,289,466.06	107.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,947,207.39	126,289,466.06	107.2%
2) Ending Balance, June 30 (E + F1e)			126,289,466.06	0.06	-100.0%
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	126,289,466.06	0.06	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	126,008,101.65		
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	756.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	69,371.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,168,000.00		
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			128,246,229.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,915,107.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	41,655.70		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,956,762.97		
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)			126,289,466.06		

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	286,160.58	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			286,160.58	0.00	-100.0%
TOTAL, REVENUES			286,160.58	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	1,200.00	756.00	-37.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	110,795,142.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	55,855.67	2,064,105.00	3595.4%
Communications		5900	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			57,055.67	112,860,003.00	197706.8%
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	30,654,094.56	13,338,792.00	-56.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,081,751.68	90,671.00	-95.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			32,735,846.24	13,429,463.00	-59.0%
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					
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			32,792,901.91	126,289,466.00	285.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,151,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,151,000.00	0.00	-100.0%

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	100,000,000.00	0.00	-100.0%
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			100,000,000.00	0.00	-100.0%
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)			97,849,000.00	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	286,160.58	0.00	-100.0%
5) TOTAL, REVENUES			286,160.58	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		32,792,901.91	126,289,466.00	285.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			32,792,901.91	126,289,466.00	285.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(32,506,741.33)	(126,289,466.00)	288.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,151,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	100,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			97,849,000.00	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)			65,342,258.67	(126,289,466.00)	-293.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,947,207.39	126,289,466.06	107.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,947,207.39	126,289,466.06	107.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,947,207.39	126,289,466.06	107.2%
2) Ending Balance, June 30 (E + F1e)			126,289,466.06	0.06	-100.0%
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	126,289,466.06	0.06	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	126,289,466.06	0.06
Total, Restricted Balance		126,289,466.06	0.06

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	989,264.33	560,250.00	-43.4%
5) TOTAL REVENUES			989,264.33	560,250.00	-43.4%
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	100,865.54	142,091.00	40.9%
6) Capital Outlay		6000-6999	122,028.60	456,837.00	274.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			222,894.14	598,928.00	168.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			766,370.19	(38,678.00)	-105.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			766,370.19	(38,678.00)	-105.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,166,765.81	3,933,136.00	24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,166,765.81	3,933,136.00	24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,166,765.81	3,933,136.00	24.2%
2) Ending Balance, June 30 (E + F1e)			3,933,136.00	3,894,458.00	-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	3,933,136.00	3,894,458.00	-1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,969,931.36		
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	519.23		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,210.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,972,660.77		
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	11,363.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	28,161.22		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			39,524.77		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,933,136.00		

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	18,643.60	10,250.00	-45.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	970,620.73	550,000.00	-43.3%
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			989,264.33	560,250.00	-43.4%
TOTAL, REVENUES			989,264.33	560,250.00	-43.4%

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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	28,161.22	16,500.00	-41.4%
Professional/Consulting Services and Operating Expenditures		5800	72,704.32	125,591.00	72.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,865.54	142,091.00	40.9%
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	288,322.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	122,028.60	168,515.00	38.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			122,028.60	456,837.00	274.4%
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			222,894.14	598,928.00	168.7%

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	989,264.33	560,250.00	-43.4%
5) TOTAL REVENUES			989,264.33	560,250.00	-43.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		222,894.14	598,928.00	168.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			222,894.14	598,928.00	168.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			766,370.19	(38,678.00)	-105.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			766,370.19	(38,678.00)	-105.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,166,765.81	3,933,136.00	24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,166,765.81	3,933,136.00	24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,166,765.81	3,933,136.00	24.2%
2) Ending Balance, June 30 (E + F1e)			3,933,136.00	3,894,458.00	-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	3,933,136.00	3,894,458.00	-1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	3,933,136.00	3,894,458.00
Total, Restricted Balance		3,933,136.00	3,894,458.00

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	51,257.75	30,000.00	-41.5%
5) TOTAL REVENUES			51,257.75	30,000.00	-41.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	239,384.64	275,094.00	14.9%
3) Employee Benefits		3000-3999	131,801.71	141,658.00	7.5%
4) Books and Supplies		4000-4999	232,273.36	25,432.00	-89.1%
5) Services and Other Operating Expenditures		5000-5999	916,084.53	1,268,041.00	38.4%
6) Capital Outlay		6000-6999	8,656,313.08	15,876,251.00	83.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			10,175,857.32	17,586,476.00	72.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,124,599.57)	(17,556,476.00)	73.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,229,309.00	11,358,415.00	82.3%
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			6,229,309.00	11,358,415.00	82.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,895,290.57)	(6,198,061.00)	59.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,484,838.49	7,589,547.92	-33.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,484,838.49	7,589,547.92	-33.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,484,838.49	7,589,547.92	-33.9%
2) Ending Balance, June 30 (E + F1e)			7,589,547.92	1,391,486.92	-81.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,589,547.92	1,391,486.92	-81.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	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	7,776,316.93		
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	4,579.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,119,964.70		
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			11,900,861.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,142,675.88		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,168,637.49		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			4,311,313.37		
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)			7,589,547.92		

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	0.00	0.00	0.0%
Interest		8660	51,257.75	30,000.00	-41.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			51,257.75	30,000.00	-41.5%
TOTAL, REVENUES			51,257.75	30,000.00	-41.5%

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	209,465.87	243,192.00	16.1%
Clerical, Technical and Office Salaries		2400	29,918.77	31,902.00	6.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			239,384.64	275,094.00	14.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	54,842.96	71,799.00	30.9%
OASDI/Medicare/Alternative		3301-3302	17,080.32	20,395.00	19.4%
Health and Welfare Benefits		3401-3402	49,207.46	38,324.00	-22.1%
Unemployment Insurance		3501-3502	1,197.05	1,376.00	14.9%
Workers' Compensation		3601-3602	4,069.61	4,676.00	14.9%
OPEB, Allocated		3701-3702	5,404.31	5,088.00	-5.9%
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			131,801.71	141,658.00	7.5%
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	232,273.36	25,432.00	-89.1%
TOTAL, BOOKS AND SUPPLIES			232,273.36	25,432.00	-89.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13.33	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	123,320.96	132,324.00	7.3%
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	792,750.24	1,135,717.00	43.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			916,084.53	1,268,041.00	38.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	5,274,179.53	1,053,263.00	-80.0%
Buildings and Improvements of Buildings		6200	3,368,785.57	14,148,836.00	320.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	13,347.98	674,152.00	4950.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,656,313.08	15,876,251.00	83.4%
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			10,175,857.32	17,586,476.00	72.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,229,309.00	11,358,415.00	82.3%
(a) TOTAL, INTERFUND TRANSFERS IN			6,229,309.00	11,358,415.00	82.3%
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)			6,229,309.00	11,358,415.00	82.3%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

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	51,257.75	30,000.00	-41.5%
5) TOTAL REVENUES			51,257.75	30,000.00	-41.5%
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		9,922,599.92	17,570,137.00	77.1%
9) Other Outgo	9000-9999	Except 7600-7699	253,257.40	16,339.00	-93.5%
10) TOTAL EXPENDITURES			10,175,857.32	17,586,476.00	72.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,124,599.57)	(17,556,476.00)	73.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,229,309.00	11,358,415.00	82.3%
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			6,229,309.00	11,358,415.00	82.3%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,895,290.57)	(6,198,061.00)	59.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,484,838.49	7,589,547.92	-33.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,484,838.49	7,589,547.92	-33.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,484,838.49	7,589,547.92	-33.9%
2) Ending Balance, June 30 (E + F1e)			7,589,547.92	1,391,486.92	-81.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,589,547.92	1,391,486.92	-81.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	7,589,547.92	1,391,486.92
Total, Restricted Balance		7,589,547.92	1,391,486.92

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	4,850.26	4,400.00	-9.3%
5) TOTAL REVENUES			4,850.26	4,400.00	-9.3%
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	78,213.49	2,409.00	-96.9%
6) Capital Outlay		6000-6999	185,581.37	820,361.00	342.0%
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			263,794.86	822,770.00	211.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(258,944.60)	(818,370.00)	216.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(258,944.60)	(818,370.00)	216.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,080,764.92	821,820.32	-24.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,080,764.92	821,820.32	-24.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,080,764.92	821,820.32	-24.0%
2) Ending Balance, June 30 (E + F1e)			821,820.32	3,450.32	-99.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	821,820.32	3,450.32	-99.6%
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	821,376.60		
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	459.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			821,836.04		
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	15.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			15.72		
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)			821,820.32		

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					
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	4 850.26	4 400.00	-9.3%
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			4 850.26	4 400.00	-9.3%
TOTAL REVENUES			4 850.26	4 400.00	-9.3%

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%
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	75,232.96	1,459.00	-98.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,980.53	950.00	-68.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			78,213.49	2,409.00	-96.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	779.00	New
Buildings and Improvements of Buildings		6200	185,581.37	761,138.00	310.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	58,444.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			185,581.37	820,361.00	342.0%
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					
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			263,794.86	822,770.00	211.9%

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%
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	4,850.26	4,400.00	-9.3%
5) TOTAL REVENUES			4,850.26	4,400.00	-9.3%
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		263,794.86	822,770.00	211.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			263,794.86	822,770.00	211.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(258,944.60)	(818,370.00)	216.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(258,944.60)	(818,370.00)	216.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,080,764.92	821,820.32	-24.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,080,764.92	821,820.32	-24.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,080,764.92	821,820.32	-24.0%
2) Ending Balance, June 30 (E + F1e)			821,820.32	3,450.32	-99.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	821,820.32	3,450.32	-99.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	821,820.32	3,450.32
Total, Restricted Balance		821,820.32	3,450.32

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	35,666.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,995,853.00	0.00	-100.0%
5) TOTAL REVENUES			7,031,519.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,916,625.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			6,916,625.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			114,894.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,344,517.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			2,344,517.00	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)			2,459,411.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,516,426.00	5,977,536.00	70.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,516,426.00	5,977,536.00	70.0%
d) Other Restatements		9795	1,699.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,518,125.00	5,977,536.00	69.9%
2) Ending Balance, June 30 (E + F1e)			5,977,536.00	5,977,536.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,977,536.00	5,977,536.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,974,731.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,805.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,977,536.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	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)			5,977,536.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	35,666.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			35,666.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	6,512,804.00	0.00	-100.0%
Unsecured Roll		8612	235,406.00	0.00	-100.0%
Prior Years' Taxes		8613	124,522.00	0.00	-100.0%
Supplemental Taxes		8614	112,949.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	10,172.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,995,853.00	0.00	-100.0%
TOTAL REVENUES			7,031,519.00	0.00	-100.0%

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	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	6,916,625.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,916,625.00	0.00	-100.0%
TOTAL EXPENDITURES			6,916,625.00	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%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	2,344,517.00	0.00	-100.0%
(c) TOTAL, SOURCES			2,344,517.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,344,517.00	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	35,666.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,995,853.00	0.00	-100.0%
5) TOTAL REVENUES			7,031,519.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,916,625.00	0.00	-100.0%
10) TOTAL EXPENDITURES			6,916,625.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			114,894.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,344,517.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			2,344,517.00	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)			2,459,411.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,516,426.00	5,977,536.00	70.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,516,426.00	5,977,536.00	70.0%
d) Other Restatements		9795	1,699.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,518,125.00	5,977,536.00	69.9%
2) Ending Balance, June 30 (E + F1e)			5,977,536.00	5,977,536.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,977,536.00	5,977,536.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	5,977,536.00	5,977,536.00
Total, Restricted Balance		5,977,536.00	5,977,536.00

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	6,942,137.20	6,834,394.00	-1.6%
5) TOTAL, REVENUES			6,942,137.20	6,834,394.00	-1.6%
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	4,038,222.63	4,186,013.00	3.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,038,222.63	4,186,013.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,903,914.57	2,648,381.00	-8.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,155,848.00	11,358,415.00	173.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,155,848.00)	(11,358,415.00)	173.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,251,933.43)	(8,710,034.00)	595.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,924,738.69	13,672,805.26	-8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,924,738.69	13,672,805.26	-8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,924,738.69	13,672,805.26	-8.4%
2) Ending Balance, June 30 (E + F1e)			13,672,805.26	4,962,771.26	-63.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,672,805.26	4,962,771.26	-63.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	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	17,819,556.88		
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	9,096.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			17,828,653.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,155,848.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,155,848.00		
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)			13,672,805.26		

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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	74,048.45	80,000.00	8.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,868,088.75	6,754,394.00	-1.7%
TOTAL, OTHER LOCAL REVENUE			6,942,137.20	6,834,394.00	-1.6%
TOTAL REVENUES			6,942,137.20	6,834,394.00	-1.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	276,906.63	181,353.00	-34.5%
Other Debt Service - Principal		7439	3,761,316.00	4,004,660.00	6.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,038,222.63	4,186,013.00	3.7%
TOTAL EXPENDITURES			4,038,222.63	4,186,013.00	3.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	4,155,848.00	11,358,415.00	173.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,155,848.00	11,358,415.00	173.3%
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%
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)			(4,155,848.00)	(11,358,415.00)	173.3%

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	6,942,137.20	6,834,394.00	-1.6%
5) TOTAL REVENUES			6,942,137.20	6,834,394.00	-1.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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	4,038,222.63	4,186,013.00	3.7%
10) TOTAL EXPENDITURES			4,038,222.63	4,186,013.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,903,914.57	2,648,381.00	-8.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,155,848.00	11,358,415.00	173.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(4,155,848.00)	(11,358,415.00)	173.3%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,251,933.43)	(8,710,034.00)	595.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,924,738.69	13,672,805.26	-8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,924,738.69	13,672,805.26	-8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,924,738.69	13,672,805.26	-8.4%
2) Ending Balance, June 30 (E + F1e)			13,672,805.26	4,962,771.26	-63.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,672,805.26	4,962,771.26	-63.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	13,672,805.26	4,962,771.26
Total, Restricted Balance		13,672,805.26	4,962,771.26

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	3,142,717.89	3,462,544.00	10.2%
5) TOTAL, REVENUES			3,142,717.89	3,462,544.00	10.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	216,486.15	222,226.00	2.7%
3) Employee Benefits		3000-3999	102,335.32	108,440.00	6.0%
4) Books and Supplies		4000-4999	352.30	600.00	70.3%
5) Services and Other Operating Expenses		5000-5999	3,688,951.79	3,400,274.00	-7.8%
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			4,008,125.56	3,731,540.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(865,407.67)	(268,996.00)	-68.9%
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 NET POSITION (C + D4)			(865,407.67)	(268,996.00)	-68.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,937,645.35	10,195,664.68	-6.8%
b) Audit Adjustments		9793	123,427.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			11,061,072.35	10,195,664.68	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,061,072.35	10,195,664.68	-7.8%
2) Ending Net Position, June 30 (E + F1e)			10,195,664.68	9,926,668.68	-2.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	10,195,664.68	9,926,668.68	-2.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,097,905.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	250,000.00		
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	10,033.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	75,145.15		
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			18,433,083.86		
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	8,047,151.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	190,267.44		
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			8,237,419.18		
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)			10,195,664.68		

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	91,276.74	250,000.00	173.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,051,441.15	3,212,544.00	5.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			3,142,717.89	3,462,544.00	10.2%
TOTAL REVENUES			3,142,717.89	3,462,544.00	10.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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	101,987.72	102,156.00	0.2%
Clerical, Technical and Office Salaries		2400	114,498.43	120,070.00	4.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			216,486.15	222,226.00	2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	49,346.65	58,001.00	17.5%
OASDI/Medicare/Alternative		3301-3302	16,378.93	16,864.00	3.0%
Health and Welfare Benefits		3401-3402	26,872.84	24,575.00	-8.6%
Unemployment Insurance		3501-3502	1,082.54	1,111.00	2.6%
Workers' Compensation		3601-3602	3,680.23	3,778.00	2.7%
OPEB, Allocated		3701-3702	4,974.13	4,111.00	-17.4%
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			102,335.32	108,440.00	6.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	352.30	600.00	70.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			352.30	600.00	70.3%

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	500.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	907,250.46	832,500.00	-8.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	100.00	New
Professional/Consulting Services and Operating Expenditures		5800	2,781,701.33	2,567,174.00	-7.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,688,951.79	3,400,274.00	-7.8%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			4,008,125.56	3,731,540.00	-6.9%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,142,717.89	3,462,544.00	10.2%
5) TOTAL REVENUES			3,142,717.89	3,462,544.00	10.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		4,008,125.56	3,731,540.00	-6.9%
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			4,008,125.56	3,731,540.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(865,407.67)	(268,996.00)	-68.9%
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 NET POSITION (C + D4)			(865,407.67)	(268,996.00)	-68.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,937,645.35	10,195,664.68	-6.8%
b) Audit Adjustments		9793	123,427.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			11,061,072.35	10,195,664.68	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,061,072.35	10,195,664.68	-7.8%
2) Ending Net Position, June 30 (E + F1e)			10,195,664.68	9,926,668.68	-2.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	10,195,664.68	9,926,668.68	-2.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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	(23,552,413.07)	24,700.00	-100.1%
5) TOTAL REVENUES			(23,552,413.07)	24,700.00	-100.1%
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	6,294,284.95	5,979,555.00	-5.0%
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			6,294,284.95	5,979,555.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,846,698.02)	(5,954,855.00)	-80.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(29,846,698.02)	(5,954,855.00)	-80.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	146,398,449.11	108,056,630.09	-26.2%
b) Audit Adjustments		9793	(8,495,121.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			137,903,328.11	108,056,630.09	-21.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			137,903,328.11	108,056,630.09	-21.6%
2) Ending Net Position, June 30 (E + F1e)			108,056,630.09	102,101,775.09	-5.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	108,056,630.09	102,101,775.09	-5.5%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,209,967.40		
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	104,319,675.65		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,923,949.32		
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	539,027.50		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			110,992,619.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	2,935,989.78		
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			2,935,989.78		
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)			108,056,630.09		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	25,191.10	24,700.00	-1.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(23,577,604.17)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(23,552,413.07)	24,700.00	-100.1%
TOTAL, REVENUES			(23,552,413.07)	24,700.00	-100.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,294,284.95	5,979,555.00	-5.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,294,284.95	5,979,555.00	-5.0%
TOTAL, EXPENSES			6,294,284.95	5,979,555.00	-5.0%

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%
(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	(23,552,413.07)	24,700.00	-100.1%
5) TOTAL REVENUES			(23,552,413.07)	24,700.00	-100.1%
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		6,294,284.95	5,979,555.00	-5.0%
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			6,294,284.95	5,979,555.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(29,846,698.02)	(5,954,855.00)	-80.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(29,846,698.02)	(5,954,855.00)	-80.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	146,398,449.11	108,056,630.09	-26.2%
b) Audit Adjustments		9793	(8,495,121.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			137,903,328.11	108,056,630.09	-21.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			137,903,328.11	108,056,630.09	-21.6%
2) Ending Net Position, June 30 (E + F1e)			108,056,630.09	102,101,775.09	-5.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	108,056,630.09	102,101,775.09	-5.5%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Glossary of Common School Finance Terms

Glossary of Common School Finance Terms

Average daily attendance (ADA)—There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Ever since 1998–99, excused absences no longer count toward ADA. Attendance is counted every day of the school year and is reported to the California Department of Education (CDE) three times a year (see Attendance Reports).

Ad valorem Taxes—Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed by voter approval for capital facilities bonded indebtedness, with a vote requirement of either 55% for a Proposition 39 bond or a two-thirds requirement for other bonds.

Apportionment—State aid given to a school district or county office of education. Apportionments for the Local Control Funding Formula (LCFF) and special education are calculated four times for each school year: (1) the Advance Apportionment, which is based on an agency’s prior year’s state aid, is certified in July, (2) the First Principal Apportionment (P-1) is certified February 20 of the school year corresponding to the P-1 ADA (see Attendance Reports), (3) the Second Principal Apportionment (P-2) is certified by July 2 corresponding to the P-2 ADA, and (4) the annual recalculation of the apportionment is certified in February following the school year (at the same time as the P-1 Apportionment) and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Appropriation Bill—A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner, and purpose for the expenditure items.

Assembly Bill (AB) 1200—Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing minimum reserve levels and other requirements for agency budgets and fiscal practices. See especially Education Code Sections (EC §) 1240 et seq. and 42131 et seq.

Assessed Valuation (also, assessed value)—The total value of property within a school district as determined by state and county assessors. The “AV” of a school district will influence the total property tax income. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county LCFF entitlements, as well as for Proposition 98 calculations. Ever since Proposition 13, assessed value is reset to be the true market value only at the time of property transfer or new construction.

Attendance Reports—Each school district reports its attendance three times during a school year. The First Principal Apportionment (P-1) ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment (P-2), called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for nonpublic school, community day school, extended year, and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Base Grant—The base grant (along with the supplemental and concentration grants) replaces previously existing K–12 revenue limits and approximately forty state-funded categorical funding streams. The base grant varies based on grade span (K–3, 4–6, 7–8, 9–12).

Basic Aid—The California Constitution guarantees that each school district will receive a minimum amount of state aid, called “basic aid,” equal to \$120 per ADA or \$2,400 per district, whichever is greater. Per a change in state law effective 2003–04, state categorical aid is counted first toward meeting the minimum allocation of basic aid (ref. EC § 41975). Basic aid school districts are districts where property taxes exceed the computed LCFF entitlement; such districts receive no state aid from the LCFF.

Categorical Aid—Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs (such as special education) or special programs (such as child nutrition). Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their LCFF entitlement.

California Longitudinal Pupil Achievement Data System (CALPADS)—Is used to maintain individual-level data including student demographics, course data, discipline, assessments, staff assignments, and other data for state and federal reporting.

California Public Employees’ Retirement System (CalPERS)—State law requires that classified employees and their employer contribute to this retirement fund.

California State Teachers’ Retirement System (CalSTRS)—State law requires that certificated employees, their employer, and the state contribute to this pension fund.

California State Teachers’ Retirement System (CBEDS)—The statewide system of collecting classified staffing, graduation requirements, and technology data from all school districts on an “Information Day” each October.

Certificated Personnel—School employees who hold positions for which a credential is required by the state—teachers, librarians, counselors, and most administrators.

Classified Personnel—School employees who hold positions that do not require a credential—like instructional aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

Class Size Penalties—The penalties imposed on school districts that have classes in excess of certain maximum sizes. (Class size penalties result in a reduction in ADA which, in turn, results in a loss in LCFF income.) See EC § 41376 and 41378.

Concentration Grant—The concentration grant (along with the supplemental and base grants) replaces previously existing K–12 funding streams. For targeted students (English learners, free or reduced-price meal (FRPM) recipients, or foster youth unduplicated counts) exceeding 55% of a local educational agency’s (LEA’s) enrollment, the concentration grant will provide 50% of the adjusted base grant.

Consumer Price Index (CPI)—A measure of the cost-of-living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of inflation.

Contribution—The expenditure of general purpose funds in support of a categorical program, i.e., the categorical expense requires a contribution from the district’s General Fund for support. This occurs in most districts and county offices of education (COE) that provide special education and transportation. Contributions to other programs may be caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Cost-of-Living Adjustment (COLA)—An increase in funding for government programs, including the LCFF entitlement calculation and categorical programs. Current law ties the COLA percentage for most education programs to the annual percentage change in the “Implicit Price Deflator” for state and local governments—a government price index. See EC § 42238.1.

Criteria and Standards—Local district budgets must meet state-adopted provisions of “criteria and standards.” These provisions establish minimum fiscal standards that school districts, COE and the state use to monitor district fiscal solvency and accountability. See EC § 33127 et seq.

Declining Enrollment Adjustment—A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the greater of current-year or prior-year ADA. See EC § 42238.5.

Deficit Factor—When an appropriation to the State School Fund for any specific program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Education Protection Account (EPA)—The EPA was created by Proposition 30 of 2012, which increased sales and income taxes on a temporary basis. Proposition 55 of 2016 continued the EPA and the increased income taxes of Proposition 30 through the year 2030. Funds collected from the

increased taxes are deposited into the EPA, which is then issued to LEAs as a replacement for the state aid portion of the LCFF.

Education Revenue Augmentation Fund (ERAF)—The fund used to collect the property taxes that are shifted from cities, the county, and special districts within each county, prior to their distribution to K–14 school agencies.

Excess Cost—Costs in excess of the average annual per-student expenditure (all resources) in a LEA during the preceding school year for an elementary or secondary school student and is computed after deducting (Title 34 Code of Federal Regulations 300.16 and 300.202):

- Amounts received under Part B of the Elementary and Secondary Education Act (ESEA)
- Amounts received under Part A of Title I of the ESEA
- Amounts received under Parts A and B of Title III of the ESEA
- Any state or local funds expended for programs that qualify under this subsection, but excluding any amounts for capital outlay and debt service
 - Each must be calculated separately

Forest Reserve Funds—25% of funds received by a county from the United States government from rentals of forest reserve lands are apportioned among the various districts in the county according to scholastic population.

Full-Time Equivalent (FTE)—The ratio of time expended in a part-time position to that of a full-time position.

Gann Limit—A limit on the appropriation of tax revenues of all levels of California government—the state, cities, counties, school agencies, and special districts imposed by Proposition 4, an initiative passed in November 1979 (reference Article XIII B of the California Constitution). Using 1978–79 as a base year, subsequent years’ limits have been adjusted for: (1) an inflation increase which is currently equal to the annual change in California per-capita personal income, and (2) the change in population, which for school agencies is the change in ADA. Although officially called “Appropriation Limits,” these limits are commonly called “Gann Limits” after Paul Gann, the author of Proposition 4.

Grade Span Adjustments (GSA)—Added to the base grants in the LCFF calculation. There is a 10.4% GSA for reduced class sizes in grades TK–3 and a 2.6% GSA for career technical education (CTE) that applies to grades 9 K–12.

Hold Harmless—A formula providing a guarantee of no loss in funding for an agency when a change in law or data would otherwise require a loss in funding.

Implicit Price Deflator—See *Cost-of-Living Adjustment*.

Individuals with Disabilities Education Act of 2004 (Formerly PL94-142)—States must develop and implement policies that assure a free appropriate public education to all children with disabilities. The state plans must be consistent with the federal statute, Title 20 United States Code Section 1400 et seq.

Learning Continuity and Attendance Plan—The Learning Continuity and Attendance Plan (Learning Continuity Plan) is a part of the overall 2020–21 State Budget package for K–12 that seeks to address funding stability for schools while providing information at the local educational agency (LEA) level for how student learning continuity will be addressed during the COVID-19 crisis in the 2020–21 school year.

Local Control and Accountability Plan (LCAP)—Under the LCFF, districts, COEs, and charter schools are required to create and update a three-year LCAP, which will describe how annual goals will be met and address state and local priorities identified in EC § 52060(d). The State Board of Education (SBE) is required to create evaluation standards to assist with analyzing strengths, weaknesses, areas of improvement, technical assistance, and identify intervention needs.

Local Control Funding Formula (LCFF)—The LCFF, which replaced revenue limits and most categorical programs starting in 2013–14. It is the amount that a district or charter school can collect annually from local property taxes and state aid. It is comprised of a base grant by grade span multiplied per unit of ADA, with grade span adjustments for class-size reduction in grades TK–3 and for CTE at the high school level. Supplemental and concentration grants are added based upon the percentage of the student population that is FRPM eligible, English learners, foster youth unduplicated counts.

Mandate Block Grant (MBG)—In 2012–13, the MBG program was established for LEAs (COEs, school districts, and charter schools [both direct and locally funded]) that elect to participate to receive reimbursement for 49 mandated activities (specified in Government Code Section [GC §] 17581.6[e]). LEAs make an annual choice to receive funds for mandated activities either through the MBG or through the traditional claim reimbursement process, for which reimbursements have been suspended indefinitely. The MBG funds are unrestricted and allocated on a per-ADA rate.

Mandated Costs—School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See Senate Bill 90, 1977, and also Proposition 4, 1979.

Maintenance Factor—See *Proposition 98*.

Miscellaneous Funds—Local revenues received from mineral royalties or bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the LCFF.

Necessary Small School (NSS)—An elementary school with 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being “necessary.” See EC § 42280 et seq.

Parcel Tax—A special tax that is a flat amount per parcel and not ad valorem based (i.e., not based on the assessed value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. See GC § 50079, et al.

Permissive Override Tax—Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

PL81-874—A federal program of “Impact Aid” that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called “PL874.”

Prior Year’s Taxes—Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the LCFF.

Proposition 13—An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, the maximum total property tax rate for all government operations—including school agencies, cities, counties, and special districts—is 1% of assessed value and additional property tax levies may only be made for voter-approved debt. Proposition 13 also defined assessed value and required a two-thirds vote to levy any special purpose tax.

Proposition 98—An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K–14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state’s Gann Limit; and (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called “Test 1” and “Test 2” unless an alternative formula, known as “Test 3,” applies.

- “Test 1” originally provided that K–14 school agencies shall receive at least 39.5% of state General Fund tax revenues in each year, the same percentage as was appropriated for K–14 school agencies in 1986–87.
- “Test 2” provides that K–14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K–12 ADA and an inflation factor equal to the annual percentage change in per-capita personal income.
- “Test 3” only applies in years in which the annual percentage change in per-capita state General Fund tax revenues plus 1/2% is lower than the “Test 2” inflation factor (i.e., the change in per-

capita personal income), in which case the inflation factor is reduced to the annual percentage change in per capita state General Fund tax revenues plus 1/2%.

One of the provisions of Proposition 98 (as amended by Proposition 111) applies only if the minimum funding level is reduced due either to “Test 3” or the suspension of the minimum funding level by the Legislature and Governor. In such a situation, a “maintenance factor” is initially set equal to the amount of that year’s funding reduction due to “Test 3” or suspension, and this amount grows each year by statewide ADA growth and the “Test 2” inflation factor. In subsequent years when state taxes per-capita grow faster than personal income per capita, this “maintenance factor” is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored. This restoration process is applied prospectively only, and there is no requirement that the revenue loss in the year or years prior to the maintenance factor being fully restored be made up.

Reserves—Funds set aside in a school agency budget to provide for economic uncertainties, future expenditures, working capital, or other purposes.

Regional Occupational Center or Program (ROC/P)—A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement, or by a COE for the districts within the county.

Senate Bill (SB) 90—Reference to either:

1. SB 90/1972, which established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district’s 1972–73 state and property tax income by that year’s ADA. This original per-ADA amount became the historical base for all subsequent revenue limit calculations.
2. SB 90/1977, which required that the state reimburse state-imposed mandates on local governments.

SB 813—Reference to SB 813/1983 that provided a series of education “reforms” in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

Secured Roll—That portion of the assessed value that is stationary, i.e., land and buildings. See also *Unsecured Roll*. The secured roll averages about 90% of the taxable property in a district.

Serrano Decision—In 1974, the California Superior Court in Los Angeles County ruled in the *Serrano v. Priest* case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the “Equal Protection” clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the

California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier California Superior Court order. After several appeals, in March 1989, all of the plaintiffs in the case agreed to dismiss their legal challenges, thereby settling *Serrano v. Priest* as a legal issue.

State School Fund—Each year the state appropriates money to this fund, which is then used to make state aid payments to school agencies. Section A of the State School Fund is for K–12 education and Section B is for community college education.

Subventions—The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

Sunset—The termination of a categorical program. A schedule is in current law for the Legislature to consider the “sunset” of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue for the general purposes of the program, but the specific laws and regulations shall no longer apply.

Supplemental Grant—Created under the LCFF, the supplemental grant (along with the concentration and base grants) replaces previously existing K–12 funding streams. The supplemental grant equals 20% of the adjusted base grant for targeted disadvantaged students (English learners, FRPM recipients, or foster youth unduplicated counts).

Supplemental Roll—An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately—rather than waiting until the next lien date—additional property taxes are generated.

Test 1/Test 2/Test 3—See *Proposition 98*.

Transitional Kindergarten (TK)—A developmentally appropriate program offered to children (at ages 4 or 5) that are too young to start kindergarten in that year. Essentially, California offers a two-year kindergarten program.

Unsecured Roll—That portion of assessed property that is movable, such as boats, planes, etc.

Waivers—Permission from the SBE—or, in some cases, from the State Superintendent of Public Instruction—to set aside the requirements of an Education Code provision upon the request of a school district. See EC § 33050.

Notes

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

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