WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:

Approval of the 2021-22 Unaudited Actuals

AGENDA ITEM AREA:

Discussion/Action

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent, Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

None

MEETING DATE:

September 20, 2022

ROLL CALL REQUIRED:

No

BACKGROUND:

Each year the district closes its books for all district funds. This includes a final accounting for all revenues received and expenditures spent by program at June 30, 2022. Each program is reviewed and reconciled. Often programs do not spend all of what they are allocated that year and therefore carryover funds are reserved from Ending Fund Balance and will be included in the 2022-23 budgeted expenditures for that program to spend. These results are audited each fall with audited financial statements presented to the Board by January 31 each year.

The 2021-22 Unaudited Actuals are included along with the State-required reporting forms for the Board of Trustees and an executive summary of significant items.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Approval of the 2021-22 Unaudited Actuals

Revenues

Actual General Fund revenues, Restricted and Unrestricted, exceeded expenditures by $1,398,150, leaving an Ending Fund Balance of $21,838,385. Unrestricted Fund Balance increased $1,309,472 and Restricted Fund Balance increased $88,678.

The total combined Ending Fund Balance is $4,603,547 greater than than the Estimated Actuals Budget presented in June 2022 with the 2022-23 Adopted Budget approval. It is important to review the line item changes as the variances are among both Unrestricted and Restricted programs and include $11.3 million of unspent Restricted and Unrestricted program funds that will carry over and be spent in 2022-23. The 2021-22 actual Unrestricted Unassigned Economic Uncertainty Surplus ended with $199,626 more than budgeted.

Combined revenues and other transfers in were $3,193,427 less than the Estimated Actual Budget with a significant amount of unspent Restricted Federal, State and Local categorical program funds ($3.5 million) that will carry over to be spent in 2022-23.

Actual Restricted revenues were lower than the Estimated Actuals Budget by $2,380,643 primarily due to unspent State and Federal funds (including $2.1 million in one-time Elementary & Secondary School Emergency Relief (ESSER), and In-Person Instruction (IPI) funds) and slightly offset by increased Lottery 3rd and 4th quarter revenues of $123,000, which were received in July 2022. Additionally, the final STRS on-behalf year-end calculation was $525,000 over budget (resulting in a corresponding increase in STRS on-behalf expenditures). All unspent or deferred Federal, State or local program and school site funds will be carried over and budgeted to be spent in the 2022-23 fiscal year.

Actual Unrestricted revenues were $812,784 less than the Estimated Actuals Budget due to a combination the final 2021-22 LCFF calculation being $500,000 less than projected (from elimination of non-eligible ADA), TRANS interest revenue $400,000 less than projected (offset by TRANS interest expense being less than projected) net against 3rd and 4th quarter Lottery revenues that were $120,000 higher than budget.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Approval of the 2021-22 Unaudited Actuals

Expenditures

Combined expenditures, transfers out and other outgo were $7,796,974 less than the Estimated Actual Budget. Restricted expenditures and transfers out were $3,849,388 less than the Estimated Actual Budget due to a combination of unspent Federal, State and local program and site funds ($2.5 million of which is one-time ESSER and IPI funds), net against the STRS on-behalf year-end adjustment ($525,000), which was greater than budgeted at Estimated Actuals.

Unrestricted expenditures and transfers out were $3,947,586 less than the Estimated Actuals Budget. Unspent funds that will carry over and budgeted to be spent in 2022-23 are: One-time Mandate TBHS startup funds ($730,000), charter technical assistance funds ($235,000), unspent computer replacement funds ($150,000), MAA funds ($75,000), co-curricular site funds ($310,000), textbook funds ($1.0M), ASES program ($55,000), Supplemental funds ($2.4M), E-rate funds ($65k), Facility Use school site funds ($45,000), LHS Farm funds ($20,000), and unrestricted site teacher allocated lottery funds ($115,000).

2021-22 Estimated Actuals Budget to Unaudited Actuals Comparison

Each year our actual activity can vary from our budgeted projections based on information received after budget reporting and State, Federal and Local funding notifications. The significant differences between the District's 2021-22 Estimated Actuals Budget, as of the 2022-23 Adopted Budget presented to the Board in June, and the final 2021-22 Unaudited Actuals are noted on the following page:

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Approval of the 2021-22 Unaudited Actuals

	Estimated Actuals 2021-22 Combined	Unaudited Actuals 2021-22 Unrestricted	Restricted	Combined	*Unaudited Actuals vs Est Act. Variance*
Revenues					
LCFF Funding - Base	65,925,236	64,109,910	1,388,188	65,498,098	*(427,138)*
LCFF Funding - Supplemental	4,338,370	4,316,119	-	4,316,119	*(22,251)*
Federal Revenue	11,321,099	-	9,988,299	9,988,299	*(1,332,800)*
State Revenue	10,356,685	1,547,328	7,611,923	9,159,251	*(1,197,434)*
Local Revenue	5,699,936	1,349,490	4,136,642	5,486,132	*(213,804)*
Total Revenue	**97,641,326**	**71,322,847**	**23,125,052**	**94,447,899**	***(3,193,427)***
Expenditures					
Certificated Salaries	39,175,818	30,476,080	8,659,469	39,135,549	*(40,269)*
Classified Salaries	11,942,587	7,052,262	4,937,957	11,990,219	*47,632*
Benefits	23,527,987	14,028,494	9,289,424	23,317,918	*(210,069)*
Books and Supplies	10,129,605	2,168,276	3,001,082	5,169,358	*(4,960,247)*
Other Services & Oper. Exp	11,933,754	5,706,876	4,154,047	9,860,923	*(2,072,831)*
Capital Outlay	2,196,023	113,678	1,614,790	1,728,468	*(467,555)*
Other Outgo 7xxx	2,022,140	9,095	1,913,776	1,922,871	*(99,269)*
Transfer of Indirect 73xx	(82,046)	(1,273,688)	1,197,244	(76,444)	*5,602*
Total Expenditures	**100,845,868**	**58,281,073**	**34,767,789**	**93,048,862**	***(7,797,006)***
Surplus / (Deficit)	(3,204,542)	13,041,774	(11,642,737)	1,399,037	*4,603,579*
Transfers In	24,505	-	24,505	24,505	-
Transfers out	(25,360)	(25,392)	-	(25,392)	*(32)*
Contributions to Restricted		(11,706,910)	11,706,910	-	-
Net Increase (Decrease) in Fund Balance	**(3,205,397)**	**1,309,472**	**88,678**	**1,398,150**	**4,603,547**
Beginning Balance	20,440,235	14,400,310	6,039,925	20,440,235	-
Ending Fund Balance	**17,234,838**	**15,709,782**	**6,128,603**	**21,838,385**	**4,603,547**
Components of Ending Fund Balance					
Nonspendable:					
Revolving Cash	5,000	5,000		5,000	-
Prepaid Expenditures	248,804	248,804		248,804	-
Restricted:					-
State, Federal and Local programs	4,223,607	-	6,128,603	6,128,603	*1,904,996*
Committed:					
Suplemental Funds - 21/22 Carryover	2,464,932	-		-	*(2,464,932)*
Unassigned/Unappropriated:					
Economic Uncertainty @ 3%	**3,026,137**	**2,792,228**		**2,792,228**	***(233,909)***
Unrestricted Program & Site Carryover		4,231,889		**4,231,889**	*4,231,889*
Reserve-Start Up - Twelve Bridges High School	-	730,104		730,104	*730,104*
Charter Technical Assistance	-	235,773		235,773	*235,773*
Unassigned Economic Uncertainty surplus/(deficit)	**7,266,358**	**7,465,984**		**7,465,984**	***199,626***
Total Ending Fund Balance	**17,234,838**	**15,709,782**	**6,128,603**	**21,838,385**	***4,603,547***

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Approval of the 2021-22 Unaudited Actuals

Major Changes to Ending Fund Balance since Estimated Actuals Budget
2021-22 Unaudited Actuals

	Actual vs. Budget Unrestricted	Actual vs. Budget Restricted	Total Actual vs. Budget	
Budgeted 2021-22 Increase/(Decrease) in Fund Balance at Estimated Actuals	**($1,389,079)**	**($1,816,318)**	**($3,205,397)**	
Revenues				
LCFF - Base	**($520,000)**	$90,000	($430,000)	1
LCFF - Supplemental	**($20,000)**	$0	($20,000)	1
Federal Revenues	**$0**	($1,330,000)	($1,330,000)	2
State Revenues	**$95,000**	($1,295,000)	($1,200,000)	3
Local Revenues	**($370,000)**	$155,000	($215,000)	4
Total Change in Revenues Budget vs. Actuals	**($815,000)**	($2,380,000)	($3,195,000)	
Expenditures				
Certificated Salaries	**$85,000**	($125,000)	($40,000)	5
Classified Salaries	**$75,000**	($25,000)	$50,000	5
Employee Benefits	**($70,000)**	($140,000)	($210,000)	5
Books & Supplies	**($3,035,000)**	($1,925,000)	($4,960,000)	6
Services & Other Operating Exp.	**($1,125,000)**	($950,000)	($2,075,000)	7
Capital Outlay	**($45,000)**	($425,000)	($470,000)	8
Total Change in Expenditures Budget vs. Actuals	**($4,115,000)**	($3,590,000)	($7,705,000)	
Other:				
Contributions to Restricted Programs	**($435,000)**	$435,000	$0	9
Interfund Transfers In	**$0**	$0	$0	
Interfund Transfers Out	**$0**	$0	$0	
Other Outgo (billback & transfers out)	**($15,000)**	($80,000)	($95,000)	10
Indirect Costs	**$180,000**	($180,000)	$0	
Miscellaneous	**($1,449)**	($4)	($1,453)	
Total Change in Revenues and Expenses from Budget vs. Actuals	**$2,698,551**	$1,904,996	$4,603,547	
Actual Excess of Revenues over Expenditures Unaudited Actuals	**$1,309,472**	**$88,678**	**$1,398,150**	

Notes

1. Unrestricted: Actual COVID-19 ADA relief calculation lower than estimate based on 21/22 LCFF ADA; Restricted: Final AB602 allocation higher than SELPA's estimated actuals projection

2. Unspent federal grants (Title I, Title II, Title III, Title IV, ESSER III), which will carry over to 22-23

3. Unrestricted: Third and fourth quarter lottery revenues increased from prior projections (NOTE: School Services projections used in budgeting Estimated Actuals); Restricted: Final STRS on-behalf was $525k greater than budget (offset by increased expense), state and federal programs that carry over to 2022-23

4. Unrestricted: Co-curricular, E-Rate and TRANS revenues were less than budgeted (TRANS reduction is offset by lower-than-budgeted expense); Restricted: Final AB602 allocation higher than SELPA's estimated actuals projection; received additional RDA facilities revenues in June

5. Unrestricted: Certificated and classified subs over budget $90k, class size overage pay over budget $35k, student tutors, retiree benefits under budget $12k, H&W benefits under budget $35k; Restricted: Final STRS on-behalf was $525 greater than budget (offset by increased revenue), unspent federal and state funds that carry over to 22-23

grant $280k, one-time mandate funds $325k, unspent teacher lottery allocation $115k, textbooks $940k; school site co-curricular $440k; ASES program $55k; Supplemental program $140k over budget; $160k unspent computer replacement funds, $535k unspent one-time funds related to opening TBHS; Savings: site discretionary $85k, $40k in unspent transportation funds (minimal field trips); Restricted: $1.925m unspent funds to be carried over and budgeted to be spent in 22-23 ($1.4 million of this is CARES/ESSER funds)

7. Unrestricted: Unspent funds that carryover to be budgetted in 22-23: unspent school site co-curricular funds $80k, $115k in unspent one-time funds related to opening TBHS, charter oversight funds $225k, textbooks $40k, supplemental $165k. Electricity $90k under budget, water $55k under budget, $400k decrease in TRANS interest exp (offset by decrease in TRANS revenue) Restricted: $925k (federal/state/local programs) that will carry over to 2022-23 ($300k of this is CARES/ESSER funds), $25k

8. Unrestricted: Unspent funds that carryover to be budgetted in 22-23: $45k related to opening TBHS (carry over to 22-23); Restricted: TBMS HVAC/Piping Project $180k under budget (funded from ESSER III), $245k in other federal and state funds that will carry over to 22-23 (all CARES/ESSER funds).

9. Contribution to special ed decreased $320k due to increases to special ed revenues and decreases to special ed expenditures detailed in items 1, 4 & 7 above; $140k increase in RRM contribution due to final 21-22 calculation; transfer of $600k in mandate fund balance from unrestricted to restricted account

10. Updated PCOE special education billback less than second interim projection

Contributions to Restricted Programs

Restricted contributions are general funds used to support necessary categorical programs. While these are necessary, it is important to review the contributions to restricted programs every year. The following table outlines the final contributions for 2021-22:

Contributions to Restricted Programs
2021-22 Estimated Actuals Budget and Unaudited Actuals

Program	*Resource*	*2021-22 Estimated Actuals Budget*	*2021-22 Unaudited Actual*	*Change*	*Comments*
Special Ed-Basic Grant (PL94-142)	3310	$1,927,824	$1,872,875	($54,949)	Actual allocation was $50k greater than projection
Special Ed Preschool - LIPPS	3315	$0	$9,930	$9,930	Actual allocation was less than projection
Special Education	6500	$7,342,749	$7,081,960	($260,789)	Sub certificated and classified costs over budget; final PCOE billback was $110k under projection, actual AB602 allocation was $180k over SELPA projection
Routine Repair & Maintenance	8150	$2,324,203	$2,467,957	$143,754	Adjusted at year end based on 21-22 actual expenditures
Miscellaneous Local	9010	$0	$8,656	$8,656	
RDA Funds - Facilities - to RRM	9030	($350,000)	($350,000)	$0	
Total Contribution to Restricted Programs		$11,244,776	$11,091,378	($153,398)	

The Special Education contribution for 2021-22 was reduced by a total of $305,808 due to increased AB602 revenue funding ($230,000), final PCOE billback $110,000 under estimated actuals projection, and a net savings in NPS/NPA costs ($25,000), and small department expenditure budget savings, netted against higher-than-budgeted certificated and classified substitute costs. All items noted above occurred during the year-end closing of the books and were not known when the Estimated Actuals budget was prepared in June 2022.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Approval of the 2021-22 Unaudited Actuals

2021-22 General Fund Ending Fund Balance Reserves – Unaudited Actuals

The District ended the 2021-22 school year with $21,838,385 in total Ending Fund Balance. Of the total balance, reserves of $11,326,370 are unspent Restricted ($6.1M) and Unrestricted ($5.2M) funds for specific Federal, State, local, site and department/program. All carryover funds will be budgeted to be spent in the 2022-23 fiscal year.

The total Ending Fund Balance includes a reserve of $4,231,889 for unspent Unrestricted district program and school site funds and the reserve for charter technical assistance of $235,773. An additional reserve for unspent one-time Twelve Bridges High school start-up costs of $730,104 will be spent on classroom, custodial and office setup expenditures, one-time purchases of athletics uniforms and equipment costs, instructional materials and textbook costs to complete all startup costs associated with a new high school. This one-time reserve will be budgeted and spent in 2022/23 and not carried over as the high school will have a four grades established.

The State required minimum 3% Economic Uncertainty is reserved at $2,792,228, and reserves totaling $253,804 are held for prepaid expenditures and revolving cash.

The remaining $7,465,984 actual unassigned Economic Uncertainty Surplus reserve will carry over to the 2022-23 fiscal year to support any necessary budget adjustments for operational and staffing costs during the fiscal year.

	Unaudited Actuals 2021-22 Combined
Ending Fund Balance	**21,838,385**
Components of Ending Fund Balance	
Nonspendable:	
Revolving Cash	5,000
Prepaid Expenditures	248,804
Restricted:	
State, Federal and Local programs	6,128,603
Committed:	
Unassigned/Unappropriated:	
Economic Uncertainty @ 3%	**2,792,228**
Unrestricted Program & Site Carryover	**4,231,889**
Reserve-Start Up - Twelve Bridges High School	730,104
Charter Technical Assistance	235,773
Unassigned Economic Uncertainty surplus/(deficit)	**7,465,984**
Total Ending Fund Balance	**21,838,385**

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Approval of the 2021-22 Unaudited Actuals

Other Funds

Also included in the 2021-22 Unaudited Actuals is the year-end reporting of the District's other funds as listed below in summary and detail in the following pages:

	2021-22 UNAUDITED ACTUALS			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Fund 11 - Adult Education Fund	$ 22,908	$ 50,483	$ 50,483	$ 22,908
Fund 12 - Child Development Fund	$ 11,271	$ 56	$ -	$ 11,327
Fund 13 - Cafeteria Fund	$ 638,249	$ 3,039,767	$ 2,539,916	$ 1,138,100
Fund 17 - Special Reserve for Other Than Capital Outlay	$ 722,765	$ 2,011	$ -	$ 724,776
Fund 21 - Building Fund	$ 2,348,778	$ 575,511	$ 1,432,970	$ 1,491,319
Fund 22 - Building Fund (2)	$ 11,194,384	$ 80,297	$ 2,148,531	$ 9,126,150
Fund 25 - Capital Facilities Fund	$ 2,610,137	$ 7,216,851	$ 1,470,558	$ 8,356,430
Fund 35 - County Schools Facilities Fund	$ 30,649	$ 10,308,449	$ 2,382	$ 10,336,716
Fund 40 - Special Reserve for Capital Outlay Projects	$ 1,934,392	$ 5,416	$ 30,638	$ 1,909,170
Fund 49 - Debt Service Fund for Blended Component Units	$ 14,813,387	$ 11,781,460	$ 7,251,309	$ 19,343,538
Fund 71 - Retiree Benefit Fund	$ 7,295	$ 20	$ -	$ 7,315
Fund 73 - Foundation Private-Purpose Trust Fund	$ 163,775	$ 452	$ 1,500	$ 162,727

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Approval of the 2021-22 Unaudited Actuals

Fund 11 - Adult Education Fund Fund is used to account for all revenues and expenses for adult education programs.	**2021-22 Unaudited Actuals**	**2022-23 Adopted Budget**
Beginning Fund Balance, July 1	**22,908**	**22,908**
Revenues & Transfers In	50,483	112,000
Expenses		
Salaries	29,214	58,781
Benefits	16,387	42,890
Supplies	2,268	2,227
Other Services, Outgo, Transfers Out	2,614	8,102
Total Expenses	50,483	112,000
Surplus (deficit)	(0)	-
Ending Fund Balance, June 30,	**22,908**	**22,908**

Fund 12 - Child Development Fund Fund is used to account for all revenues and expenses to operate child development programs.	**2021-22 Unaudited Actuals**	**2022-23 Adopted Budget**
Beginning Fund Balance, July 1	11,271	11,327
Revenues & Transfers In	56	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	56	-
Ending Fund Balance, June 30,	11,327	11,327

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Approval of the 2021-22 Unaudited Actuals

Fund 13 - Cafeteria Fund Fund is used to account for all revenues and expenses to operate the food service program.	**2021-22** **Unaudited Actuals**	**2022-23** **Adopted Budget**
Beginning Fund Balance, July 1	**638,249**	**1,138,100**
Revenues	3,039,767	2,853,598
Transfers In	-	-
Total Revenues & Transfers In	3,039,767	2,853,598
Expenses		
Salaries	759,837	976,884
Benefits	356,340	472,948
Supplies	1,179,800	1,503,300
Other Services, Capital Outlay, Transfers Out	243,939	319,553
Total Expenses	2,539,916	3,272,685
Surplus (deficit)	499,851	(419,087)
Ending Fund Balance, June 30,	**1,138,100**	**719,013**

Fund 17 - Special Reserve for Other Than Capital Outlay Projects Fund is used to account for special reserves such as new schools reserve and wetlands reserve.	**2021-22** **Unaudited Actuals**	**2022-23** **Adopted Budget**
Beginning Fund Balance, July 1	**722,765**	**724,776**
Revenues & Transfers In	2,011	1,400
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	2,011	1,400
Ending Fund Balance, June 30,	**724,776**	**726,176**

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Approval of the 2021-22 Unaudited Actuals

Fund 21 - Building Fund Fund is used to account for proceeds from bond and other long term financing used for construction projects.	**2021-22** **Unaudited Actuals**	**2022-23** **Adopted Budget**
Beginning Fund Balance, July 1	**2,348,778**	**1,491,319**
Revenues & Transfers In	575,511	111,148
Expenses		
Salaries	208,549	208,549
Benefits	94,119	94,362
Supplies	608,941	-
Other Services, Capital Outlay, Transfers Out	521,361	-
Total Expenses	1,432,970	302,911
Surplus (deficit)	(857,459)	(191,763)
Ending Fund Balance, June 30,	**1,491,319**	**1,299,556**

Fund 22 - Building Fund Fund is used to account for proceeds from bond and other long term financing used for construction projects.	**2021-22** **Unaudited Actuals**	**2022-23** **Adopted Budget**
Beginning Fund Balance, July 1	**11,194,384**	**9,126,150**
Revenues & Transfers In	80,297	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Capital Outlay, Transfers Out	2,148,531	111,148
Total Expenses	2,148,531	111,148
Surplus (deficit)	(2,068,234)	(111,148)
Ending Fund Balance, June 30,	**9,126,150**	**9,015,002**

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Approval of the 2021-22 Unaudited Actuals

Fund 25 - Capital Facilities Fund Fund is used to account for developer fee payments received from developers. Expenditures are made for Facilities department positions and student growth facility expenses. Any excess is transferred to Fund 49 for debt service.	**2021-22** **Unaudited Actuals**	**2022-23** **Adopted Budget**
Beginning Fund Balance, July 1	**2,610,137**	**8,356,430**
Revenues & Transfers In	7,216,851	4,020,000
Expenses		
Salaries	106,424	106,570
Benefits	44,955	45,164
Supplies	25,205	5,000
Other Services, Capital Outlay, Transfers Out	1,293,974	1,185,000
Total Expenses	1,470,558	1,341,734
Surplus (deficit)	5,746,293	2,678,266
Ending Fund Balance, June 30,	**8,356,430**	**11,034,696**

Fund 35 - County School Facilities Fund Fund receives apportionments from the State of California for new school facility construction and modernization projects. This fund also includes project savings balances designated by the board to be used on priority projects.	**2021-22** **Unaudited Actuals**	**2022-23** **Adopted Budget**
Beginning Fund Balance, July 1	**30,649**	**10,336,716**
Revenues & Transfers In	10,308,449	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Capital Outlay, Transfers Out	2,382	-
Total Expenses	2,382	-
Surplus (deficit)	10,306,067	-
Ending Fund Balance, June 30,	**10,336,716**	**10,336,716**

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Approval of the 2021-22 Unaudited Actuals

Fund 40 - Special Reserve for Capital Outlay Projects Fund is used to account for the accumulation and expenditure of funds for capital outlay purposes.	**2021-22 Unaudited Actuals**	**2022-23 Adopted Budget**
Beginning Fund Balance, July 1	**1,934,392**	**1,909,170**
Revenues & Transfers In	5,416	6,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	30,638	-
Total Expenses	30,638	-
Surplus (deficit)	(25,222)	6,000
Ending Fund Balance, June 30,	**1,909,170**	**1,915,170**

Fund 49 - Debt Service Fund for Blended Component Units Fund is used to account for payment of principal and interest on long-term debt.	**2021-22 Unaudited Actuals**	**2022-23 Adopted Budget**
Beginning Fund Balance, July 1	**14,813,387**	**19,343,538**
Revenues & Transfers In	11,781,460	10,238,052
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	7,251,309	7,311,371
Total Expenses	7,251,309	7,311,371
Surplus (deficit)	4,530,151	2,926,681
Ending Fund Balance, June 30,	**19,343,538**	**22,270,219**

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Approval of the 2021-22 Unaudited Actuals

Fund 71 - Retiree Benefit Fund Fund is used to account for postemployment benefit plan trust activity.	**2021-22** **Unaudited Actuals**	**2022-23** **Adopted Budget**
Beginning Fund Balance, July 1	**7,295**	**7,315**
Revenues & Transfers In	20	-
Expenses		
Benefits	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	20	-
Ending Fund Balance, June 30,	**7,315**	**7,315**

Fund 73 - Foundation Private-Purpose Trust Fund Fund is used to accounts for gifts and donations designated for student scholarships.	**2021-22** **Unaudited Actuals**	**2022-23** **Adopted Budget**
Beginning Fund Balance, July 1	**163,775**	**162,727**
Revenues & Transfers In	452	-
Expenses		
Supplies	-	-
Other Services, Outgo, Transfers Out	1,500	-
Total Expenses	1,500	-
Surplus (deficit)	(1,048)	-
Ending Fund Balance, June 30,	**162,727**	**162,727**

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: _____ Date of Meeting: Sep 20, 2022
Clerk/Secretary of the Governing Board
(Original signature required)

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

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

For County Office of Education:	For School District:
Teresa Stelzer	Carrie Carlson
Name	Name
District Fiscal Management Advisor	Director of Business
Title	Title
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Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.06%
	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.	$190,823.30
	Adjusted Appropriations Limit	$58,804,213.26
	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.	$58,804,213.26
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	5.64%

1/15/2021

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	68,426,028.83	1,388,188.00	69,814,216.83	77,910,623.00	1,298,224.00	79,208,847.00	13.5%
2) Federal Revenue		8100-8299	0.00	9,988,299.01	9,988,299.01	0.00	2,642,441.00	2,642,441.00	-73.5%
3) Other State Revenue		8300-8599	1,547,327.76	7,611,923.19	9,159,250.95	1,883,476.00	18,597,358.00	20,480,834.00	123.6%
4) Other Local Revenue		8600-8799	1,349,489.74	4,136,641.97	5,486,131.71	1,165,338.00	4,418,725.00	5,584,063.00	1.8%
5) TOTAL, REVENUES			71,322,846.33	23,125,052.17	94,447,898.50	80,959,437.00	26,956,748.00	107,916,185.00	14.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	30,476,080.00	8,659,468.67	39,135,548.67	32,971,418.00	6,208,877.00	39,180,295.00	0.1%
2) Classified Salaries		2000-2999	7,052,262.06	4,937,956.57	11,990,218.63	7,902,617.00	4,397,450.00	12,300,067.00	2.6%
3) Employee Benefits		3000-3999	14,028,494.41	9,289,423.60	23,317,918.01	15,719,757.00	8,947,567.00	24,667,324.00	5.8%
4) Books and Supplies		4000-4999	2,168,275.82	3,001,082.40	5,169,358.22	5,476,013.00	1,635,883.00	7,111,896.00	37.6%
5) Services and Other Operating Expenditures		5000-5999	5,706,875.82	4,154,047.05	9,860,922.87	6,722,323.00	2,751,766.00	9,474,089.00	-3.9%
6) Capital Outlay		6000-6999	113,678.23	1,614,790.10	1,728,468.33	40,000.00	6,000.00	46,000.00	-97.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	9,095.00	1,913,776.00	1,922,871.00	25,000.00	2,000,000.00	2,025,000.00	5.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,273,688.35)	1,197,244.29	(76,444.06)	(1,480,378.00)	1,379,523.00	(100,855.00)	31.9%
9) TOTAL, EXPENDITURES			58,281,072.99	34,767,788.68	93,048,861.67	67,376,750.00	27,327,066.00	94,703,816.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,041,773.34	(11,642,736.51)	1,399,036.83	13,582,687.00	(370,318.00)	13,212,369.00	844.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	24,505.00	24,505.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	25,391.72	0.00	25,391.72	25,360.00	0.00	25,360.00	-0.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,706,909.66)	11,706,909.66	0.00	(12,766,624.00)	12,766,624.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,732,301.38)	11,731,414.66	(886.72)	(12,791,984.00)	12,766,624.00	(25,360.00)	2760.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,309,471.96	88,678.15	1,398,150.11	790,703.00	12,396,306.00	13,187,009.00	843.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,400,309.41	6,039,925.54	20,440,234.95	15,709,781.37	6,128,603.69	21,838,385.06	6.8%
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)			14,400,309.41	6,039,925.54	20,440,234.95	15,709,781.37	6,128,603.69	21,838,385.06	6.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,400,309.41	6,039,925.54	20,440,234.95	15,709,781.37	6,128,603.69	21,838,385.06	6.8%
2) Ending Balance, June 30 (E + F1e)			15,709,781.37	6,128,603.69	21,838,385.06	16,500,484.37	18,524,909.69	35,025,394.06	60.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	248,804.54	0.00	248,804.54	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,128,603.69	6,128,603.69	0.00	18,524,909.69	18,524,909.69	202.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,792,228.00	0.00	2,792,228.00	2,841,875.00	0.00	2,841,875.00	1.8%
Unassigned/Unappropriated Amount		9790	12,663,748.83	0.00	12,663,748.83	13,653,609.37	0.00	13,653,609.37	7.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	16,514,327.13	4,139,249.50	20,653,576.63				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	3,823.21	0.00	3,823.21				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,624,133.21	6,825,118.41	8,449,251.62				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	76,444.06	24,586.08	101,030.14				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	248,804.54	0.00	248,804.54				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			18,472,532.15	10,988,953.99	29,461,486.14				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,737,359.06	2,595,470.22	5,332,829.28				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	25,391.72	174,843.11	200,234.83				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,090,036.97	2,090,036.97				
6) TOTAL, LIABILITIES			2,762,750.78	4,860,350.30	7,623,101.08				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			15,709,781.37	6,128,603.69	21,838,385.06				

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	23,821,589.00	0.00	23,821,589.00	34,160,545.00	0.00	34,160,545.00	43.4%
Education Protection Account State Aid - Current Year		8012	1,402,952.00	0.00	1,402,952.00	1,414,257.00	0.00	1,414,257.00	0.8%
State Aid - Prior Years		8019	137,097.00	0.00	137,097.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	343,491.59	0.00	343,491.59	335,485.00	0.00	335,485.00	-2.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	27.00	0.00	27.00	New
County & District Taxes									
Secured Roll Taxes		8041	53,305,494.71	0.00	53,305,494.71	54,200,469.00	0.00	54,200,469.00	1.7%
Unsecured Roll Taxes		8042	1,151,066.64	0.00	1,151,066.64	1,165,901.00	0.00	1,165,901.00	1.3%
Prior Years' Taxes		8043	4,766.77	0.00	4,766.77	11,724.00	0.00	11,724.00	146.0%
Supplemental Taxes		8044	1,910,431.78	0.00	1,910,431.78	873,037.00	0.00	873,037.00	-54.3%
Education Revenue Augmentation Fund (ERAF)		8045	2,514,488.20	0.00	2,514,488.20	2,269,858.00	0.00	2,269,858.00	-9.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,568,139.14	0.00	1,568,139.14	769,685.00	0.00	769,685.00	-50.9%
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			86,159,516.83	0.00	86,159,516.83	95,200,988.00	0.00	95,200,988.00	10.5%
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	(17,733,488.00)	0.00	(17,733,488.00)	(17,290,365.00)	0.00	(17,290,365.00)	-2.5%
Property Taxes Transfers		8097	0.00	1,388,188.00	1,388,188.00	0.00	1,298,224.00	1,298,224.00	-6.5%

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LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			68,426,028.83	1,388,188.00	69,814,216.83	77,910,623.00	1,298,224.00	79,208,847.00	13.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,324,313.00	1,324,313.00	0.00	1,274,904.00	1,274,904.00	-3.7%
Special Education Discretionary Grants		8182	0.00	125,679.20	125,679.20	0.00	147,034.00	147,034.00	17.0%
Child Nutrition Programs		8220	0.00	174,480.78	174,480.78	0.00	0.00	0.00	-100.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		794,370.93	794,370.93		809,797.00	809,797.00	1.9%
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		86,451.13	86,451.13		168,847.00	168,847.00	95.3%
Title III, Part A, Immigrant Student Program	4201	8290		(159.00)	(159.00)		0.00	0.00	-100.0%

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Title III, Part A, English Learner Program	4203	8290		57,523.75	57,523.75		74,295.00	74,295.00	29.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		135,640.05	135,640.05		102,336.00	102,336.00	-24.6%
Career and Technical Education	3500-3599	8290		40,148.49	40,148.49		45,828.00	45,828.00	14.1%
All Other Federal Revenue	All Other	8290	0.00	7,249,850.68	7,249,850.68	0.00	19,400.00	19,400.00	-99.7%
TOTAL, FEDERAL REVENUE			0.00	9,988,299.01	9,988,299.01	0.00	2,642,441.00	2,642,441.00	-73.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	69,448.00	69,448.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	291,926.00	0.00	291,926.00	302,297.00	0.00	302,297.00	3.6%
Lottery - Unrestricted and Instructional Materials		8560	1,255,401.76	576,534.73	1,831,936.49	1,088,514.00	434,070.00	1,522,584.00	-16.9%
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		379,465.51	379,465.51		503,545.00	503,545.00	32.7%

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)	
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		250,024.67	250,024.67		101,793.00	101,793.00	-59.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	6,336,450.28	6,336,450.28	492,665.00	17,557,950.00	18,050,615.00	184.9%
TOTAL, OTHER STATE REVENUE			1,547,327.76	7,611,923.19	9,159,250.95	1,883,476.00	18,597,358.00	20,480,834.00	123.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	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	405,855.59	405,855.59	0.00	350,000.00	350,000.00	-13.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	15.50	0.00	15.50	0.00	0.00	0.00	-100.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	168,321.61	0.00	168,321.61	145,000.00	0.00	145,000.00	-13.9%
Interest		8660	139,344.77	0.00	139,344.77	50,000.00	0.00	50,000.00	-64.1%
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	29,362.50	0.00	29,362.50	28,000.00	0.00	28,000.00	-4.6%
Interagency Services		8677	318,939.15	0.00	318,939.15	304,338.00	0.00	304,338.00	-4.6%
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									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	693,506.21	115,852.89	809,359.10	638,000.00	30,568.00	668,568.00	-17.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,614,933.49	3,614,933.49		4,038,157.00	4,038,157.00	11.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,349,489.74	4,136,641.97	5,486,131.71	1,165,338.00	4,418,725.00	5,584,063.00	1.8%
TOTAL, REVENUES			71,322,846.33	23,125,052.17	94,447,898.50	80,959,437.00	26,956,748.00	107,916,185.00	14.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	25,694,271.01	6,940,758.10	32,635,029.11	26,848,090.00	5,240,861.00	32,088,951.00	-1.7%
Certificated Pupil Support Salaries		1200	1,439,672.66	845,328.97	2,285,001.63	2,113,322.00	347,290.00	2,460,612.00	7.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,288,706.94	643,846.14	3,932,553.08	3,968,061.00	399,641.00	4,367,702.00	11.1%
Other Certificated Salaries		1900	53,429.39	229,535.46	282,964.85	41,945.00	221,085.00	263,030.00	-7.0%
TOTAL, CERTIFICATED SALARIES			30,476,080.00	8,659,468.67	39,135,548.67	32,971,418.00	6,208,877.00	39,180,295.00	0.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	342,640.19	2,627,074.69	2,969,714.88	688,196.00	2,549,953.00	3,238,149.00	9.0%
Classified Support Salaries		2200	2,208,614.58	962,837.79	3,171,452.37	2,367,756.00	856,411.00	3,224,167.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	573,621.16	781,773.72	1,355,394.88	631,589.00	784,337.00	1,415,926.00	4.5%
Clerical, Technical and Office Salaries		2400	3,265,065.79	443,857.33	3,708,923.12	3,605,501.00	179,836.00	3,785,337.00	2.1%
Other Classified Salaries		2900	662,320.34	122,413.04	784,733.38	609,575.00	26,913.00	636,488.00	-18.9%
TOTAL, CLASSIFIED SALARIES			7,052,262.06	4,937,956.57	11,990,218.63	7,902,617.00	4,397,450.00	12,300,067.00	2.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,932,000.88	5,371,871.99	10,303,872.87	5,527,710.00	5,248,446.00	10,776,156.00	4.6%
PERS		3201-3202	1,457,824.45	968,713.47	2,426,537.92	1,627,605.00	898,563.00	2,526,168.00	4.1%
OASDI/Medicare/Alternative		3301-3302	982,331.56	494,365.53	1,476,697.09	1,070,261.00	410,837.00	1,481,098.00	0.3%
Health and Welfare Benefits		3401-3402	5,360,220.13	2,081,119.41	7,441,339.54	6,053,058.00	2,087,717.00	8,140,775.00	9.4%
Unemployment Insurance		3501-3502	182,261.13	65,942.77	248,203.90	192,253.00	50,529.00	242,782.00	-2.2%
Workers' Compensation		3601-3602	490,584.93	176,675.98	667,260.91	605,760.00	155,379.00	761,139.00	14.1%
OPEB, Allocated		3701-3702	186,885.15	2,264.54	189,149.69	204,928.00	0.00	204,928.00	8.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	436,386.18	128,469.91	564,856.09	438,182.00	96,096.00	534,278.00	-5.4%
TOTAL, EMPLOYEE BENEFITS			14,028,494.41	9,289,423.60	23,317,918.01	15,719,757.00	8,947,567.00	24,667,324.00	5.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	157,786.21	502,801.32	660,587.53	300,000.00	434,070.00	734,070.00	11.1%
Books and Other Reference Materials		4200	39,465.71	355,217.75	394,683.46	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	1,534,187.02	1,527,551.66	3,061,738.68	5,028,213.00	1,182,813.00	6,211,026.00	102.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	436,836.88	441,030.89	877,867.77	147,800.00	19,000.00	166,800.00	-81.0%
Food		4700	0.00	174,480.78	174,480.78	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,168,275.82	3,001,082.40	5,169,358.22	5,476,013.00	1,635,883.00	7,111,896.00	37.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	135,304.58	60,087.21	195,391.79	187,701.00	71,843.00	259,544.00	32.8%
Dues and Memberships		5300	17,810.00	1,686.00	19,496.00	22,393.00	800.00	23,193.00	19.0%
Insurance		5400 - 5450	1,063,838.42	0.00	1,063,838.42	1,193,072.00	0.00	1,193,072.00	12.1%
Operations and Housekeeping Services		5500	2,479,543.08	12,916.63	2,492,459.71	2,668,700.00	12,000.00	2,680,700.00	7.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	206,197.14	293,491.98	499,689.12	110,350.00	141,100.00	251,450.00	-49.7%
Transfers of Direct Costs		5710	(8,010.66)	8,010.66	0.00	(4,000.00)	4,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,693,279.25	3,607,758.64	5,301,037.89	2,413,607.00	2,521,423.00	4,935,030.00	-6.9%
Communications		5900	118,914.01	170,095.93	289,009.94	130,500.00	600.00	131,100.00	-54.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,706,875.82	4,154,047.05	9,860,922.87	6,722,323.00	2,751,766.00	9,474,089.00	-3.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	22,967.50	0.00	22,967.50	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	1,377,230.50	1,377,230.50	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	90,710.73	237,559.60	328,270.33	40,000.00	6,000.00	46,000.00	-86.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			113,678.23	1,614,790.10	1,728,468.33	40,000.00	6,000.00	46,000.00	-97.3%
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	9,095.00	0.00	9,095.00	25,000.00	0.00	25,000.00	174.9%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,913,776.00	1,913,776.00	0.00	2,000,000.00	2,000,000.00	4.5%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,095.00	1,913,776.00	1,922,871.00	25,000.00	2,000,000.00	2,025,000.00	5.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,197,244.29)	1,197,244.29	0.00	(1,379,523.00)	1,379,523.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(76,444.06)	0.00	(76,444.06)	(100,855.00)	0.00	(100,855.00)	31.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,273,688.35)	1,197,244.29	(76,444.06)	(1,480,378.00)	1,379,523.00	(100,855.00)	31.9%
TOTAL, EXPENDITURES			58,281,072.99	34,767,788.68	93,048,861.67	67,376,750.00	27,327,066.00	94,703,816.00	1.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	24,505.00	24,505.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	24,505.00	24,505.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	25,391.72	0.00	25,391.72	25,360.00	0.00	25,360.00	-0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,391.72	0.00	25,391.72	25,360.00	0.00	25,360.00	-0.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(11,715,678.06)	11,715,678.06	0.00	(12,766,624.00)	12,766,624.00	0.00	0.0%
Contributions from Restricted Revenues		8990	8,768.40	(8,768.40)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,706,909.66)	11,706,909.66	0.00	(12,766,624.00)	12,766,624.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(11,732,301.38)	11,731,414.66	(886.72)	(12,791,984.00)	12,766,624.00	(25,360.00)	2760.0%

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

FEDERAL PROGRAM NAME	Title I	CSI School Improvement	CARES	ESSER II	ESSER III	ESSER III Learning Loss	ELO - ESSER II State Reserve
FEDERAL CATALOG NUMBER	84.01	84.01		84.425	84.425U	84.425U	84.425
RESOURCE CODE	3010	3182	3210	3212	3213	3214	3216
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	264,762.45	80,477.67	0.00	1,488,975.43	3,763,427.50	1,010,328.00	0.00
2. a. Current Year Award	816,947.00	207,483.00	0.00	0.00	0.00	0.00	657,877.00
b. Transferability (ESSA)							
c. Other Adjustments	41,670.00		50.00	(1,941.00)	11,363.00	2,841.00	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	858,617.00	207,483.00	50.00	(1,941.00)	11,363.00	2,841.00	657,877.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,123,379.45	287,960.67	50.00	1,487,034.43	3,774,790.50	1,013,169.00	657,877.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	922,132.45	148,071.16	50.00	1,486,854.43	2,285,574.90	640,865.60	164,469.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	922,132.45	148,071.16	50.00	1,486,854.43	2,285,574.90	640,865.60	164,469.00
EXPENDITURES							
9. Donor-Authorized Expenditures	794,370.93	133,947.73	50.00	1,379,173.41	2,789,199.79	980,140.42	630,151.57
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	794,370.93	133,947.73	50.00	1,379,173.41	2,789,199.79	980,140.42	630,151.57
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)	127,761.52	14,123.43	0.00	107,681.02	(503,624.89)	(339,274.82)	(465,682.57)
a. Unearned Revenue	127,761.52	14,123.43		107,681.02			
b. Accounts Payable							
c. Accounts Receivable					503,624.89	339,274.82	465,682.57
14. Unused Grant Award Calculation (line 4 minus line 9)	329,008.52	154,012.94	0.00	107,861.02	985,590.71	33,028.58	27,725.43
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	794,370.93	133,947.73	50.00	1,379,173.41	2,789,199.79	980,140.42	630,151.57

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

FEDERAL PROGRAM NAME	ELO - GEER II	ELO - ESSER III State Res. Emergency	ELO - ESSER III State Res. Learning Loss	Coronavirus Relief Fund	Special Ed ARP IDEA Part B	Special Ed ARP IDEA Part B Private School	PL94-142
FEDERAL CATALOG NUMBER	84.425	84.425	84.425	21.019	84.027	84.027	84.027
RESOURCE CODE	3217	3218	3219	3220	3305	3306	3310
REVENUE OBJECT	8290	8290	8290	8290	8182	8182	8181
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	77,980.68	0.00	0.00	0.00
2. a. Current Year Award	150,989.00	428,860.00	739,280.00		281,745.00	1,249.00	1,281,464.00
b. Transferability (ESSA)							
c. Other Adjustments							42,849.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	150,989.00	428,860.00	739,280.00	0.00	281,745.00	1,249.00	1,324,313.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	150,989.00	428,860.00	739,280.00	77,980.68	281,745.00	1,249.00	1,324,313.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year				77,980.68			
6. Cash Received in Current Year	37,747.00	107,215.00	184,820.00	0.00	0.00	0.00	42,849.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	37,747.00	107,215.00	184,820.00	77,980.68	0.00	0.00	42,849.00
EXPENDITURES							
9. Donor-Authorized Expenditures	146,348.80	235,804.53	739,280.00	73,950.70	0.00	0.00	1,324,313.00
10. Non Donor-Authorized Expenditures							1,872,875.15
11. Total Expenditures (lines 9 & 10)	146,348.80	235,804.53	739,280.00	73,950.70	0.00	0.00	3,197,188.15
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)	(108,601.80)	(128,589.53)	(554,460.00)	4,029.98	0.00	0.00	(1,281,464.00)
a. Unearned Revenue				4,029.98			
b. Accounts Payable							
c. Accounts Receivable	108,601.80	128,589.53	554,460.00				1,281,464.00
14. Unused Grant Award Calculation (line 4 minus line 9)	4,640.20	193,055.47	0.00	4,029.98	281,745.00	1,249.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	146,348.80	235,804.53	739,280.00	73,950.70	0.00	0.00	1,324,313.00

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

FEDERAL PROGRAM NAME	IDEA Private Schools	Federal PPPIP	Early Special Education Improvement	Federal Mental Health	Carl Perkins	Title II	Title IV
FEDERAL CATALOG NUMBER	84.027	84.173	84.173A	84.173	84.048	84.367	84.424
RESOURCE CODE	3311	3315	3326	3327	3550	4035	4127
REVENUE OBJECT	8181	8181	8182	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	11,785.00	0.00	33,596.00	11,805.79	0.00	19,757.23	101,584.68
2. a. Current Year Award	5,530.00	33,771.00		87,711.00	45,227.00	171,225.00	50,804.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	5,530.00	33,771.00	0.00	87,711.00	45,227.00	171,225.00	50,804.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	17,315.00	33,771.00	33,596.00	99,516.79	45,227.00	190,982.23	152,388.68
REVENUES							
5. Unearned Revenue Deferred from Prior Year							14,940.68
6. Cash Received in Current Year	0.00	0.00	0.00	2,905.28	0.00	117,306.23	37.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	2,905.28	0.00	117,306.23	14,977.68
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	33,771.00	0.00	91,908.20	40,148.49	86,451.13	1,692.32
10. Non Donor-Authorized Expenditures		9,929.99					
11. Total Expenditures (lines 9 & 10)	0.00	43,700.99	0.00	91,908.20	40,148.49	86,451.13	1,692.32
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	(33,771.00)	0.00	(89,002.92)	(40,148.49)	30,855.10	13,285.36
a. Unearned Revenue						30,855.10	13,285.36
b. Accounts Payable							
c. Accounts Receivable		33,771.00		89,002.92	40,148.49		
14. Unused Grant Award Calculation (line 4 minus line 9)	17,315.00	0.00	33,596.00	7,608.59	5,078.51	104,531.10	150,696.36
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	33,771.00	0.00	91,908.20	40,148.49	86,451.13	1,692.32

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

FEDERAL PROGRAM NAME	Title III LEP	ARP - Homeless Children & Youth II	Transition Partnership (TPP)	TOTAL
FEDERAL CATALOG NUMBER	84.365	84.425	84.158	
RESOURCE CODE	4203	5634	Fd 11 Resc 3410	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover	58,855.36	0.00	0.00	6,923,335.79
2. a. Current Year Award	79,439.00	15,694.00	86,640.00	5,141,935.00
b. Transferability (ESSA)	3,608.00			3,608.00
c. Other Adjustments				96,832.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	83,047.00	15,694.00	86,640.00	5,242,375.00
3. Required Matching Funds/Other			25,360.00	25,360.00
4. Total Available Award (sum lines 1, 2d, & 3)	141,902.36	15,694.00	112,000.00	12,191,070.79
REVENUES				
5. Unearned Revenue Deferred from Prior Year				92,921.36
6. Cash Received in Current Year	76,575.36	5,231.00	39,676.65	6,262,380.06
7. Contributed Matching Funds			25,360.00	25,360.00
8. Total Available (sum lines 5, 6, & 7)	76,575.36	5,231.00	65,036.65	6,380,661.42
EXPENDITURES				
9. Donor-Authorized Expenditures	57,523.75	0.00	50,482.71	9,588,708.48
10. Non Donor-Authorized Expenditures				1,882,805.14
11. Total Expenditures (lines 9 & 10)	57,523.75	0.00	50,482.71	11,471,513.62
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)	19,051.61	5,231.00	14,553.94	(3,208,047.06)
a. Unearned Revenue	19,051.61	5,231.00		322,019.02
b. Accounts Payable				0.00
c. Accounts Receivable			14,553.94	3,559,173.96
14. Unused Grant Award Calculation (line 4 minus line 9)	84,378.61	15,694.00	61,517.29	2,602,362.31
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	57,523.75	0.00	54,230.59	9,592,456.36

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	25,122.71	86,640.00	244.9%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(31.72)	0.00	-100.0%
5) TOTAL, REVENUES			25,090.99	86,640.00	245.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	29,213.84	58,781.00	101.2%
3) Employee Benefits		3000-3999	16,387.16	42,890.00	161.7%
4) Books and Supplies		4000-4999	2,268.11	2,227.00	-1.8%
5) Services and Other Operating Expenditures		5000-5999	157.55	250.00	58.7%
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	2,456.05	7,852.00	219.7%
9) TOTAL, EXPENDITURES			50,482.71	112,000.00	121.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,391.72)	(25,360.00)	-0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,391.72	25,360.00	-0.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			25,391.72	25,360.00	-0.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,907.97	22,907.97	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,907.97	22,907.97	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,907.97	22,907.97	0.0%
2) Ending Balance, June 30 (E + F1e)			22,907.97	22,907.97	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	22,907.97	22,907.97	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	(24,320.39)		
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	26,365.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	25,754.05		
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			27,799.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,354.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,537.13		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,891.53		
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)			22,907.97		

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	25,122.71	86,640.00	244.9%
TOTAL, FEDERAL REVENUE			25,122.71	86,640.00	244.9%
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	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%

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	(31.72)	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	0.00	0.00	0.0%
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			(31.72)	0.00	-100.0%
TOTAL, REVENUES			25,090.99	86,640.00	245.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	26,980.25	34,716.00	28.7%
Clerical, Technical and Office Salaries		2400	39.78	2,000.00	4927.7%
Other Classified Salaries		2900	2,193.81	22,065.00	905.8%
TOTAL, CLASSIFIED SALARIES			29,213.84	58,781.00	101.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,448.55	13,021.00	101.9%
OASDI/Medicare/Alternative		3301-3302	2,234.92	4,496.00	101.2%
Health and Welfare Benefits		3401-3402	7,026.83	23,934.00	240.6%
Unemployment Insurance		3501-3502	146.04	294.00	101.3%
Workers' Compensation		3601-3602	394.38	905.00	129.5%
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	136.44	240.00	75.9%
TOTAL, EMPLOYEE BENEFITS			16,387.16	42,890.00	161.7%
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	2,268.11	2,227.00	-1.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,268.11	2,227.00	-1.8%

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	157.55	250.00	58.7%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			157.55	250.00	58.7%
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	2,456.05	7,852.00	219.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,456.05	7,852.00	219.7%
TOTAL, EXPENDITURES			50,482.71	112,000.00	121.9%

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	25,391.72	25,360.00	-0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			25,391.72	25,360.00	-0.1%
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)			25,391.72	25,360.00	-0.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	55.87	0.00	-100.0%
5) TOTAL, REVENUES			55.87	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	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)			55.87	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)			55.87	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,270.80	11,326.67	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,270.80	11,326.67	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,270.80	11,326.67	0.5%
2) Ending Balance, June 30 (E + F1e)			11,326.67	11,326.67	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	11,326.67	11,326.67	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	20,130.01		
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	8.83		
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			20,138.84		
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	8,812.17		
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			8,812.17		
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)			11,326.67		

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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	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%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	55.87	0.00	-100.0%
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%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			55.87	0.00	-100.0%
TOTAL, REVENUES			55.87	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING 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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	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	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	2,890,472.92	2,654,971.00	-8.1%
3) Other State Revenue		8300-8599	164,601.94	198,627.00	20.7%
4) Other Local Revenue		8600-8799	(15,307.90)	0.00	-100.0%
5) TOTAL, REVENUES			3,039,766.96	2,853,598.00	-6.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	759,836.97	976,884.00	28.6%
3) Employee Benefits		3000-3999	356,339.67	472,948.00	32.7%
4) Books and Supplies		4000-4999	1,179,800.47	1,503,300.00	27.4%
5) Services and Other Operating Expenditures		5000-5999	75,398.97	76,550.00	1.5%
6) Capital Outlay		6000-6999	94,551.69	150,000.00	58.6%
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	73,988.01	93,003.00	25.7%
9) TOTAL, EXPENDITURES			2,539,915.78	3,272,685.00	28.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			499,851.18	(419,087.00)	-183.8%
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)			499,851.18	(419,087.00)	-183.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	638,248.90	1,138,100.08	78.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			638,248.90	1,138,100.08	78.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			638,248.90	1,138,100.08	78.3%
2) Ending Balance, June 30 (E + F1e)			1,138,100.08	719,013.08	-36.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	45,322.86	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,092,777.22	719,013.08	-34.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	648,370.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	493,085.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	174,480.78		
6) Stores		9320	45,322.86		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	1,342.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,362,601.76		
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	60,513.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	73,988.01		
4) Current Loans		9640			
5) Unearned Revenue		9650	90,000.00		
6) TOTAL, LIABILITIES			224,501.68		
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)			1,138,100.08		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,884,346.92	2,654,971.00	-8.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	6,126.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,890,472.92	2,654,971.00	-8.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	164,601.94	198,627.00	20.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			164,601.94	198,627.00	20.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	(19,639.13)	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	856.44	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,474.79	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(15,307.90)	0.00	-100.0%
TOTAL, REVENUES			3,039,766.96	2,853,598.00	-6.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	613,215.76	829,858.00	35.3%
Classified Supervisors' and Administrators' Salaries		2300	106,187.04	106,187.00	0.0%
Clerical, Technical and Office Salaries		2400	40,434.17	40,839.00	1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			759,836.97	976,884.00	28.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	139,105.95	184,828.00	32.9%
OASDI/Medicare/Alternative		3301-3302	56,514.68	73,063.00	29.3%
Health and Welfare Benefits		3401-3402	143,676.86	191,392.00	33.2%
Unemployment Insurance		3501-3502	3,694.68	4,775.00	29.2%
Workers' Compensation		3601-3602	9,941.73	14,671.00	47.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,405.77	4,219.00	23.9%
TOTAL, EMPLOYEE BENEFITS			356,339.67	472,948.00	32.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	160,727.73	178,300.00	10.9%
Noncapitalized Equipment		4400	34,810.22	40,000.00	14.9%
Food		4700	984,262.52	1,285,000.00	30.6%
TOTAL, BOOKS AND SUPPLIES			1,179,800.47	1,503,300.00	27.4%

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	617.48	1,000.00	61.9%
Dues and Memberships		5300	545.00	550.00	0.9%
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	40,103.19	40,000.00	-0.3%
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	34,133.30	35,000.00	2.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,398.97	76,550.00	1.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	94,551.69	150,000.00	58.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			94,551.69	150,000.00	58.6%
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	73,988.01	93,003.00	25.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			73,988.01	93,003.00	25.7%
TOTAL, EXPENDITURES			2,539,915.78	3,272,685.00	28.9%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,010.93	1,400.00	-30.4%
5) TOTAL, REVENUES			2,010.93	1,400.00	-30.4%
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	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)			2,010.93	1,400.00	-30.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,010.93	1,400.00	-30.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	722,765.15	724,776.08	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			722,765.15	724,776.08	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			722,765.15	724,776.08	0.3%
2) Ending Balance, June 30 (E + F1e)			724,776.08	726,176.08	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	724,776.08	726,176.08	0.2%
Wetlands Mitigation	0000	9780	*724,776.08*		
Wetlands Mitigation	0000	9780		*726,176.08*	
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	724,458.32		
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	317.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			724,776.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			724,776.08		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,010.93	1,400.00	-30.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,010.93	1,400.00	-30.4%
TOTAL, REVENUES			2,010.93	1,400.00	-30.4%

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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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	38,816.46	0.00	-100.0%
5) TOTAL, REVENUES			38,816.46	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	208,548.96	208,549.00	0.0%
3) Employee Benefits		3000-3999	94,119.68	94,362.00	0.3%
4) Books and Supplies		4000-4999	608,940.50	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	103,758.66	0.00	-100.0%
6) Capital Outlay		6000-6999	421,561.66	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,527,579.87	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,964,509.33	302,911.00	-89.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,925,692.87)	(302,911.00)	-89.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	616,990.67	111,148.00	-82.0%
b) Transfers Out		7600-7629	616,990.67	111,148.00	-82.0%
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)			(2,925,692.87)	(302,911.00)	-89.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,543,161.66	10,617,468.79	-21.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,543,161.66	10,617,468.79	-21.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,543,161.66	10,617,468.79	-21.6%
2) Ending Balance, June 30 (E + F1e)			10,617,468.79	10,314,557.79	-2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,617,468.79	10,314,557.79	-2.9%
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	10,542,968.37		
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	113,219.02		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	11,281.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	616,990.67		
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			11,284,459.46		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	666,990.67		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			666,990.67		
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)			10,617,468.79		

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	32,171.46	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	6,645.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,816.46	0.00	-100.0%
TOTAL, REVENUES			38,816.46	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	190,414.44	190,415.00	0.0%
Clerical, Technical and Office Salaries		2400	18,134.52	18,134.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			208,548.96	208,549.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	46,445.88	46,445.00	0.0%
OASDI/Medicare/Alternative		3301-3302	14,864.34	14,758.00	-0.7%
Health and Welfare Benefits		3401-3402	28,245.87	28,357.00	0.4%
Unemployment Insurance		3501-3502	975.27	973.00	-0.2%
Workers' Compensation		3601-3602	2,554.43	2,907.00	13.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,033.89	922.00	-10.8%
TOTAL, EMPLOYEE BENEFITS			94,119.68	94,362.00	0.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	328,614.57	0.00	-100.0%
Noncapitalized Equipment		4400	280,325.93	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			608,940.50	0.00	-100.0%
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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	103,758.66	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			103,758.66	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	2,858.75	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	404,786.63	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	13,916.28	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			421,561.66	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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,527,579.87	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,527,579.87	0.00	-100.0%
TOTAL, EXPENDITURES			2,964,509.33	302,911.00	-89.8%

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	616,990.67	111,148.00	-82.0%
(a) TOTAL, INTERFUND TRANSFERS IN			616,990.67	111,148.00	-82.0%
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	616,990.67	111,148.00	-82.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			616,990.67	111,148.00	-82.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,216,850.98	4,020,000.00	-44.3%
5) TOTAL, REVENUES			7,216,850.98	4,020,000.00	-44.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	106,423.92	106,570.00	0.1%
3) Employee Benefits		3000-3999	44,954.79	45,164.00	0.5%
4) Books and Supplies		4000-4999	25,204.52	5,000.00	-80.2%
5) Services and Other Operating Expenditures		5000-5999	243,973.92	135,000.00	-44.7%
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			420,557.15	291,734.00	-30.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,796,293.83	3,728,266.00	-45.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,050,000.00	1,050,000.00	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			(1,050,000.00)	(1,050,000.00)	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)			5,746,293.83	2,678,266.00	-53.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,610,136.64	8,356,430.47	220.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,610,136.64	8,356,430.47	220.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,610,136.64	8,356,430.47	220.2%
2) Ending Balance, June 30 (E + F1e)			8,356,430.47	11,034,696.47	32.1%
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	8,356,430.47	11,034,696.47	32.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	9,437,811.74		
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	4,015.78		
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			9,441,827.52		
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	35,397.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,050,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,085,397.05		
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)			8,356,430.47		

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	18,652.74	20,000.00	7.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	7,188,198.24	4,000,000.00	-44.4%
Other Local Revenue					
All Other Local Revenue		8699	10,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,216,850.98	4,020,000.00	-44.3%
TOTAL, REVENUES			7,216,850.98	4,020,000.00	-44.3%

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	98,652.00	98,798.00	0.1%
Clerical, Technical and Office Salaries		2400	7,771.92	7,772.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			106,423.92	106,570.00	0.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,824.44	23,858.00	0.1%
OASDI/Medicare/Alternative		3301-3302	7,165.75	7,149.00	-0.2%
Health and Welfare Benefits		3401-3402	11,302.45	11,308.00	0.0%
Unemployment Insurance		3501-3502	504.35	506.00	0.3%
Workers' Compensation		3601-3602	1,329.21	1,520.00	14.4%
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	828.59	823.00	-0.7%
TOTAL, EMPLOYEE BENEFITS			44,954.79	45,164.00	0.5%
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	23,488.75	5,000.00	-78.7%
Noncapitalized Equipment		4400	1,715.77	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			25,204.52	5,000.00	-80.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,269.55	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	40,600.00	0.00	-100.0%
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	200,104.37	135,000.00	-32.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			243,973.92	135,000.00	-44.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			420,557.15	291,734.00	-30.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,050,000.00	1,050,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,050,000.00	1,050,000.00	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)			(1,050,000.00)	(1,050,000.00)	0.0%

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	10,307,818.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	630.67	0.00	-100.0%
5) TOTAL, REVENUES			10,308,448.67	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	2,381.72	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			2,381.72	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,306,066.95	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)			10,306,066.95	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,648.87	10,336,715.82	33626.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,648.87	10,336,715.82	33626.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,648.87	10,336,715.82	33626.3%
2) Ending Balance, June 30 (E + F1e)			10,336,715.82	10,336,715.82	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	10,336,715.82	10,336,715.82	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	4,528,007.16		
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	5,758,053.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	655.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	50,000.00		
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			10,336,715.82		
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)			10,336,715.82		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	10,307,818.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,307,818.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	630.67	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			630.67	0.00	-100.0%
TOTAL, REVENUES			10,308,448.67	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,381.72	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,381.72	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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,381.72	0.00	-100.0%

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

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

Description	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	5,416.39	6,000.00	10.8%
5) TOTAL, REVENUES			5,416.39	6,000.00	10.8%
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	6,133.20	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			6,133.20	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(716.81)	6,000.00	-937.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	24,505.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,505.00)	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)			(25,221.81)	6,000.00	-123.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,934,391.97	1,909,170.16	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,934,391.97	1,909,170.16	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,934,391.97	1,909,170.16	-1.3%
2) Ending Balance, June 30 (E + F1e)			1,909,170.16	1,915,170.16	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,909,170.16	1,915,170.16	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	1,932,827.39		
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	847.77		
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			1,933,675.16		
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	24,505.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			24,505.00		
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)			1,909,170.16		

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	5,366.49	6,000.00	11.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	49.90	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,416.39	6,000.00	10.8%
TOTAL, REVENUES			5,416.39	6,000.00	10.8%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,133.20	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,133.20	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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,133.20	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	24,505.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			24,505.00	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 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)			(24,505.00)	0.00	-100.0%

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	10,731,460.04	9,188,052.00	-14.4%
5) TOTAL, REVENUES			10,731,460.04	9,188,052.00	-14.4%
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	26,365.00	28,000.00	6.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,224,943.60	7,283,371.00	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,251,308.60	7,311,371.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,480,151.44	1,876,681.00	-46.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,050,000.00	1,050,000.00	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			1,050,000.00	1,050,000.00	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)			4,530,151.44	2,926,681.00	-35.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,813,387.39	19,343,538.83	30.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,813,387.39	19,343,538.83	30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,813,387.39	19,343,538.83	30.6%
2) Ending Balance, June 30 (E + F1e)			19,343,538.83	22,270,219.83	15.1%
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	19,343,538.83	22,270,219.83	15.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	18,250,576.75		
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	25,579.00		
e) Collections Awaiting Deposit		9140	16,786.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,897.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,050,000.00		
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			19,350,838.83		
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	7,300.00		
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			7,300.00		
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)			19,343,538.83		

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	6,447,909.38	6,653,052.00	3.2%
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	45,497.17	35,000.00	-23.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,238,053.49	2,500,000.00	-41.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,731,460.04	9,188,052.00	-14.4%
TOTAL, REVENUES			10,731,460.04	9,188,052.00	-14.4%

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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	26,365.00	28,000.00	6.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,365.00	28,000.00	6.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	4,856,879.60	4,781,624.00	-1.5%
Other Debt Service - Principal		7439	2,368,064.00	2,501,747.00	5.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,224,943.60	7,283,371.00	0.8%
TOTAL, EXPENDITURES			7,251,308.60	7,311,371.00	0.8%

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	1,050,000.00	1,050,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,050,000.00	1,050,000.00	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)			1,050,000.00	1,050,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,364,239.04	0.00	-100.0%
5) TOTAL, REVENUES			7,364,239.04	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	7,423,075.02	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,423,075.02	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,835.98)	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)			(58,835.98)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,587,166.44	5,528,330.46	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,587,166.44	5,528,330.46	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,587,166.44	5,528,330.46	-1.1%
2) Ending Balance, June 30 (E + F1e)			5,528,330.46	5,528,330.46	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	5,528,330.46	5,528,330.46	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	5,526,077.16		
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	2,253.30		
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			5,528,330.46		
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	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)			5,528,330.46		

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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	7,354,935.90	0.00	-100.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	9,303.14	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			7,364,239.04	0.00	-100.0%
TOTAL, REVENUES			7,364,239.04	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	0.00	0.00	0.0%
Debt Service - Interest		7438	4,623,075.02	0.00	-100.0%
Other Debt Service - Principal		7439	2,800,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,423,075.02	0.00	-100.0%
TOTAL, EXPENDITURES			7,423,075.02	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	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	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	20.30	0.00	-100.0%
5) TOTAL, REVENUES			20.30	0.00	-100.0%
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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20.30	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 NET POSITION (C + D4)			20.30	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,294.63	7,314.93	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,294.63	7,314.93	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,294.63	7,314.93	0.3%
2) Ending Net Position, June 30 (E + F1e)			7,314.93	7,314.93	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,314.93	7,314.93	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	7,311.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3.21		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			7,314.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			7,314.93		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	20.30	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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			20.30	0.00	-100.0%
TOTAL, REVENUES			20.30	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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	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	452.03	0.00	-100.0%
5) TOTAL, REVENUES			452.03	0.00	-100.0%
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	1,500.00	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,500.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,047.97)	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 NET POSITION (C + D4)			(1,047.97)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	163,775.00	162,727.03	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,775.00	162,727.03	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			163,775.00	162,727.03	-0.6%
2) Ending Net Position, June 30 (E + F1e)			162,727.03	162,727.03	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	162,727.03	162,727.03	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	162,655.69		
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	71.34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			162,727.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			162,727.03		

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	452.03	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%
TOTAL, OTHER LOCAL REVENUE			452.03	0.00	-100.0%
TOTAL, REVENUES			452.03	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,500.00	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			1,500.00	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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	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)	6,678.30	6,641.55		6,927.00	6,927.00	6,927.00
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)	6,678.30	6,641.55	0.00	6,927.00	6,927.00	6,927.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	18.67			18.67	18.67	18.67
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	18.67	0.00	0.00	18.67	18.67	18.67
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,696.97	6,641.55	0.00	6,945.67	6,945.67	6,945.67
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	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	47,681,849.00		47,681,849.00			47,681,849.00
Work in Progress	103,237,963.00	35,413,283.00	138,651,246.00			138,651,246.00
Total capital assets not being depreciated	150,919,812.00	35,413,283.00	186,333,095.00	0.00	0.00	186,333,095.00
Capital assets being depreciated:						
Land Improvements	13,166,111.00	6,068,949.00	19,235,060.00	25,826.00		19,260,886.00
Buildings	186,869,306.00	5,144,754.00	192,014,060.00	2,416,537.00		194,430,597.00
Equipment	5,978,769.00	221,129.00	6,199,898.00	1,045,679.00		7,245,577.00
Total capital assets being depreciated	206,014,186.00	11,434,832.00	217,449,018.00	3,488,042.00	0.00	220,937,060.00
Accumulated Depreciation for:						
Land Improvements	(2,898,508.00)	(188,788.00)	(3,087,296.00)			(3,087,296.00)
Buildings	(53,068,735.00)	(3,360,769.00)	(56,429,504.00)			(56,429,504.00)
Equipment	(4,069,661.00)	(522,493.00)	(4,592,154.00)			(4,592,154.00)
Total accumulated depreciation	(60,036,904.00)	(4,072,050.00)	(64,108,954.00)	0.00	0.00	(64,108,954.00)
Total capital assets being depreciated, net excluding lease assets	145,977,282.00	7,362,782.00	153,340,064.00	3,488,042.00	0.00	156,828,106.00
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	296,897,094.00	42,776,065.00	339,673,159.00	3,488,042.00	0.00	343,161,201.00
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

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

FEDERAL PROGRAM NAME	Title I	CSI School Improvement	CARES	ESSER II	ESSER III	ESSER III Learning Loss	ELO - ESSER II State Reserve
FEDERAL CATALOG NUMBER	84.01	84.01		84.425	84.425U	84.425U	84.425
RESOURCE CODE	3010	3182	3210	3212	3213	3214	3216
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	264,762.45	80,477.67	0.00	1,488,975.43	3,763,427.50	1,010,328.00	0.00
2. a. Current Year Award	816,947.00	207,483.00	0.00	0.00	0.00	0.00	657,877.00
b. Transferability (ESSA)							
c. Other Adjustments	41,670.00		50.00	(1,941.00)	11,363.00	2,841.00	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	858,617.00	207,483.00	50.00	(1,941.00)	11,363.00	2,841.00	657,877.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,123,379.45	287,960.67	50.00	1,487,034.43	3,774,790.50	1,013,169.00	657,877.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	922,132.45	148,071.16	50.00	1,486,854.43	2,285,574.90	640,865.60	164,469.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	922,132.45	148,071.16	50.00	1,486,854.43	2,285,574.90	640,865.60	164,469.00
EXPENDITURES							
9. Donor-Authorized Expenditures	794,370.93	133,947.73	50.00	1,379,173.41	2,789,199.79	980,140.42	630,151.57
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	794,370.93	133,947.73	50.00	1,379,173.41	2,789,199.79	980,140.42	630,151.57
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)	127,761.52	14,123.43	0.00	107,681.02	(503,624.89)	(339,274.82)	(465,682.57)
a. Unearned Revenue	127,761.52	14,123.43		107,681.02			
b. Accounts Payable							
c. Accounts Receivable					503,624.89	339,274.82	465,682.57
14. Unused Grant Award Calculation (line 4 minus line 9)	329,008.52	154,012.94	0.00	107,861.02	985,590.71	33,028.58	27,725.43
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	794,370.93	133,947.73	50.00	1,379,173.41	2,789,199.79	980,140.42	630,151.57

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

FEDERAL PROGRAM NAME	ELO - GEER II	ELO - ESSER III State Res. Emergency	ELO - ESSER III State Res. Learning Loss	Coronavirus Relief Fund	Special Ed ARP IDEA Part B	Special Ed ARP IDEA Part B Private School	PL94-142
FEDERAL CATALOG NUMBER	84.425	84.425	84.425	21.019	84.027	84.027	84.027
RESOURCE CODE	3217	3218	3219	3220	3305	3306	3310
REVENUE OBJECT	8290	8290	8290	8290	8182	8182	8181
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	77,980.68	0.00	0.00	0.00
2. a. Current Year Award	150,989.00	428,860.00	739,280.00		281,745.00	1,249.00	1,281,464.00
b. Transferability (ESSA)							
c. Other Adjustments							42,849.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	150,989.00	428,860.00	739,280.00	0.00	281,745.00	1,249.00	1,324,313.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	150,989.00	428,860.00	739,280.00	77,980.68	281,745.00	1,249.00	1,324,313.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year				77,980.68			
6. Cash Received in Current Year	37,747.00	107,215.00	184,820.00	0.00	0.00	0.00	42,849.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	37,747.00	107,215.00	184,820.00	77,980.68	0.00	0.00	42,849.00
EXPENDITURES							
9. Donor-Authorized Expenditures	146,348.80	235,804.53	739,280.00	73,950.70	0.00	0.00	1,324,313.00
10. Non Donor-Authorized Expenditures							1,872,875.15
11. Total Expenditures (lines 9 & 10)	146,348.80	235,804.53	739,280.00	73,950.70	0.00	0.00	3,197,188.15
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)	(108,601.80)	(128,589.53)	(554,460.00)	4,029.98	0.00	0.00	(1,281,464.00)
a. Unearned Revenue				4,029.98			
b. Accounts Payable							
c. Accounts Receivable	108,601.80	128,589.53	554,460.00				1,281,464.00
14. Unused Grant Award Calculation (line 4 minus line 9)	4,640.20	193,055.47	0.00	4,029.98	281,745.00	1,249.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	146,348.80	235,804.53	739,280.00	73,950.70	0.00	0.00	1,324,313.00

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

FEDERAL PROGRAM NAME	IDEA Private Schools	Federal PPPIP	Early Special Education Improvement	Federal Mental Health	Carl Perkins	Title II	Title IV
FEDERAL CATALOG NUMBER	84.027	84.173	84.173A	84.173	84.048	84.367	84.424
RESOURCE CODE	3311	3315	3326	3327	3550	4035	4127
REVENUE OBJECT	8181	8181	8182	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	11,785.00	0.00	33,596.00	11,805.79	0.00	19,757.23	101,584.68
2. a. Current Year Award	5,530.00	33,771.00		87,711.00	45,227.00	171,225.00	50,804.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	5,530.00	33,771.00	0.00	87,711.00	45,227.00	171,225.00	50,804.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	17,315.00	33,771.00	33,596.00	99,516.79	45,227.00	190,982.23	152,388.68
REVENUES							
5. Unearned Revenue Deferred from Prior Year							14,940.68
6. Cash Received in Current Year	0.00	0.00	0.00	2,905.28	0.00	117,306.23	37.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	2,905.28	0.00	117,306.23	14,977.68
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	33,771.00	0.00	91,908.20	40,148.49	86,451.13	1,692.32
10. Non Donor-Authorized Expenditures		9,929.99					
11. Total Expenditures (lines 9 & 10)	0.00	43,700.99	0.00	91,908.20	40,148.49	86,451.13	1,692.32
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	(33,771.00)	0.00	(89,002.92)	(40,148.49)	30,855.10	13,285.36
a. Unearned Revenue						30,855.10	13,285.36
b. Accounts Payable							
c. Accounts Receivable		33,771.00		89,002.92	40,148.49		
14. Unused Grant Award Calculation (line 4 minus line 9)	17,315.00	0.00	33,596.00	7,608.59	5,078.51	104,531.10	150,696.36
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	33,771.00	0.00	91,908.20	40,148.49	86,451.13	1,692.32

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

FEDERAL PROGRAM NAME	Title III LEP	ARP - Homeless Children & Youth II	Transition Partnership (TPP)	TOTAL
FEDERAL CATALOG NUMBER	84.365	84.425	84.158	
RESOURCE CODE	4203	5634	Fd 11 Resc 3410	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover	58,855.36	0.00	0.00	6,923,335.79
2. a. Current Year Award	79,439.00	20,925.00	86,640.00	5,147,166.00
b. Transferability (ESSA)	3,608.00			3,608.00
c. Other Adjustments				96,832.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	83,047.00	20,925.00	86,640.00	5,247,606.00
3. Required Matching Funds/Other			25,360.00	25,360.00
4. Total Available Award (sum lines 1, 2d, & 3)	141,902.36	20,925.00	112,000.00	12,196,301.79
REVENUES				
5. Unearned Revenue Deferred from Prior Year				92,921.36
6. Cash Received in Current Year	76,575.36	5,231.00	39,676.65	6,262,380.06
7. Contributed Matching Funds			25,360.00	25,360.00
8. Total Available (sum lines 5, 6, & 7)	76,575.36	5,231.00	65,036.65	6,380,661.42
EXPENDITURES				
9. Donor-Authorized Expenditures	57,523.75	0.00	50,482.71	9,588,708.48
10. Non Donor-Authorized Expenditures				1,882,805.14
11. Total Expenditures (lines 9 & 10)	57,523.75	0.00	50,482.71	11,471,513.62
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)	19,051.61	5,231.00	14,553.94	(3,208,047.06)
a. Unearned Revenue	19,051.61	5,231.00		322,019.02
b. Accounts Payable				0.00
c. Accounts Receivable			14,553.94	3,559,173.96
14. Unused Grant Award Calculation (line 4 minus line 9)	84,378.61	20,925.00	61,517.29	2,607,593.31
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	57,523.75	0.00	54,230.59	9,592,456.36

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

STATE PROGRAM NAME	ASES	Universal PK Planning & Implementation	CTEIG	Strong Workforce	Workability	Ag Incentive	In-Person Instruction
RESOURCE CODE	6010	6053	6387	6388	6520	7010	7422
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	215,380.45	0.00	277,893.48	125,033.72	0.00	0.00	1,263,045.89
2. a. Current Year Award	503,546.78	167,659.00	368,150.00	0.00	67,260.00	14,143.00	0.00
b. Other Adjustments			2,636.99				
c. Adj Curr Yr Award (sum lines 2a & 2b)	503,546.78	167,659.00	370,786.99	0.00	67,260.00	14,143.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	718,927.23	167,659.00	648,680.47	125,033.72	67,260.00	14,143.00	1,263,045.89
REVENUES							
5. Unearned Revenue Deferred from Prior Year	136,287.51		238,578.77				
6. Cash Received in Current Year	327,305.41	167,659.00	333,971.99	60,270.62	0.00	14,143.00	1,263,045.89
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	463,592.92	167,659.00	572,550.76	60,270.62	0.00	14,143.00	1,263,045.89
EXPENDITURES							
9. Donor-Authorized Expenditures	379,465.51	0.00	252,661.66	30,346.90	51,758.64	14,143.00	29,710.05
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	379,465.51	0.00	252,661.66	30,346.90	51,758.64	14,143.00	29,710.05
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	84,127.41	167,659.00	319,889.10	29,923.72	(51,758.64)	0.00	1,233,335.84
a. Unearned Revenue		167,659.00	319,889.10	29,923.72			1,233,335.84
b. Accounts Payable	84,127.41					0.00	
c. Accounts Receivable					51,758.64		
14. Unused Grant Award Calculation (line 4 minus line 9)	339,461.72	167,659.00	396,018.81	94,686.82	15,501.36	0.00	1,233,335.84
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	379,465.51	0.00	252,661.66	30,346.90	51,758.64	14,143.00	29,710.05

STATE PROGRAM NAME	SWP Ceramics	TOTAL
RESOURCE CODE	7888	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	0.00	1,881,353.54
2. a. Current Year Award	46,989.00	1,167,747.78
b. Other Adjustments		2,636.99
c. Adj Curr Yr Award (sum lines 2a & 2b)	46,989.00	1,170,384.77
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	46,989.00	3,051,738.31
REVENUES		
5. Unearned Revenue Deferred from Prior Year		374,866.28
6. Cash Received in Current Year	32,892.30	2,199,288.21
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	32,892.30	2,574,154.49
EXPENDITURES		
9. Donor-Authorized Expenditures	15,682.01	773,767.77
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	15,682.01	773,767.77
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)	17,210.29	1,800,386.72
a. Unearned Revenue	17,210.29	1,768,017.95
b. Accounts Payable		84,127.41
c. Accounts Receivable		51,758.64
14. Unused Grant Award Calculation (line 4 minus line 9)	31,306.99	2,277,970.54
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,682.01	773,767.77

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

LOCAL PROGRAM NAME	SWP-PCOE	SCOE Hub Grant	CDFA Farm to Fork	Wellness	WPTA Release Time	TOTAL
RESOURCE CODE	9039	9083	9089	9850	9851	
REVENUE OBJECT	8677	8677	8699	8699	8699	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carryover	2,939.56	15,000.00	30,753.00	0.00	0.00	48,692.56
2. a. Current Year Award				0.00	15,201.05	15,201.05
b. Other Adjustments				(5,584.65)		(5,584.65)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	(5,584.65)	15,201.05	9,616.40
3. Required Matching Funds/Other				8,356.03	141.94	8,497.97
4. Total Available Award (sum lines 1, 2c, & 3)	2,939.56	15,000.00	30,753.00	2,771.38	15,342.99	66,806.93
REVENUES						
5. Unearned Revenue Deferred from Prior Year						0.00
6. Cash Received in Current Year	0.00	0.00	0.00		0.00	0.00
7. Contributed Matching Funds				2,771.38		2,771.38
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	2,771.38	0.00	2,771.38
EXPENDITURES						
9. Donor-Authorized Expenditures	0.00	0.00	24,476.68	2,771.38	15,201.05	42,449.11
10. Non Donor-Authorized Expenditures					141.94	141.94
11. Total Expenditures (lines 9 & 10)	0.00	0.00	24,476.68	2,771.38	15,342.99	42,591.05
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	(24,476.68)	0.00	(15,201.05)	(39,677.73)
a. Unearned Revenue						0.00
b. Accounts Payable						0.00
c. Accounts Receivable			24,476.68		15,201.05	39,677.73
14. Unused Grant Award Calculation (line 4 minus line 9)	2,939.56	15,000.00	6,276.32	0.00	141.94	24,357.82
15. If Carryover is allowed, enter line 14 amount here						0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	24,476.68	0.00	15,201.05	39,677.73

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

FEDERAL PROGRAM NAME	Medi-Cal Billing	Child Nutrition Supply Chain Assistance	Expanded Learning Opportunities Program (ELOP)	National School Lunch Program	Child Nutrition Pandemic EBT Local Admin	TOTAL
FEDERAL CATALOG NUMBER	93.778	10.555		10.555	10.649	
RESOURCE CODE	5640	5466	2600	Fd 13 Resc 5310	Fd 13 Resc 5810	
REVENUE OBJECT	8290	8220	8590	Various	8290	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Restricted Ending Balance	47,736.48	0.00	0.00	638,248.90	0.00	685,985.38
2. a. Current Year Award	275,751.46	174,480.78	858,257.00		3,063.00	1,311,552.24
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	275,751.46	174,480.78	858,257.00	0.00	3,063.00	1,311,552.24
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	323,487.94	174,480.78	858,257.00	638,248.90	3,063.00	1,997,537.62
REVENUES						
5. Cash Received in Current Year	217,230.95	0.00	780,993.00			998,223.95
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	58,520.51	174,480.78	77,264.00	0.00	3,063.00	313,328.29
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	58,520.51	174,480.78	77,264.00	0.00	3,063.00	313,328.29
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	275,751.46	174,480.78	858,257.00	0.00	3,063.00	1,311,552.24
EXPENDITURES						
10. Donor-Authorized Expenditures	106,701.02	174,480.78	41,317.21			322,499.01
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	106,701.02	174,480.78	41,317.21	0.00	0.00	322,499.01
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	216,786.92	0.00	816,939.79	638,248.90	3,063.00	1,675,038.61

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

STATE PROGRAM NAME	Mandated Costs Block Grant	Mandated Costs One-Time	MAA	K-12 IMF	LCFF Supplemental	State Lottery - Non-Prop 20	Education Protection Account
RESOURCE CODE	20	60	102	156	800	1100	1400
REVENUE OBJECT	8550	8550	8699	8980	8980	8560	8012
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	2,945,659.51	443,459.11	579,935.83	915,724.31	126,657.10	0.00
2. a. Current Year Award	291,926.00	0.00	90,962.59			1,280,388.08	1,402,952.00
b. Other Adjustments				8,000.00		(24,986.32)	
c. Adj Curr Yr Award (sum lines 2a & 2b)	291,926.00	0.00	90,962.59	8,000.00	0.00	1,255,401.76	1,402,952.00
3. Required Matching Funds/Other	(275,264.58)	(1,792,857.64)	(427,590.63)	708,768.40	4,316,119.00	(1,100,000.00)	
4. Total Available Award (sum lines 1, 2c, & 3)	16,661.42	1,152,801.87	106,831.07	1,296,704.23	5,231,843.31	282,058.86	1,402,952.00
REVENUES							
5. Cash Received in Current Year	291,926.00	0.00	90,962.59	8,000.00	0.00	1,065,647.92	1,391,268.00
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	0.00	0.00	189,753.84	11,684.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	189,753.84	11,684.00
8. Contributed Matching Funds				700,000.00	4,316,119.00	(1,100,000.00)	
9. Total Available (sum lines 5, 7c, & 8)	291,926.00	0.00	90,962.59	708,000.00	4,316,119.00	155,401.76	1,402,952.00
EXPENDITURES							
10. Donor-Authorized Expenditures	16,661.42	422,697.97	29,060.38	295,750.10	2,840,658.88	168,556.01	1,402,952.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	16,661.42	422,697.97	29,060.38	295,750.10	2,840,658.88	168,556.01	1,402,952.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	730,103.90	77,770.69	1,000,954.13	2,391,184.43	113,502.85	0.00

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

STATE PROGRAM NAME	Educator Effectiveness Block Grant	Lottery - Prop 20	Special Education	ERMH - Old	Special Ed - Learning Recovery Support	ERMH - New	Special Ed Early Intervention
RESOURCE CODE	6266	6300	6500	6512	6537	6546	6547
REVENUE OBJECT	8590	8560	Various	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	392,565.91	0.00	47,599.30	0.00	115,316.41	0.00
2. a. Current Year Award	1,456,437.00	593,848.36	5,009,761.99		532,803.00	466,185.00	453,464.00
b. Other Adjustments		(17,313.63)					
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,456,437.00	576,534.73	5,009,761.99	0.00	532,803.00	466,185.00	453,464.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,456,437.00	969,100.64	5,009,761.99	47,599.30	532,803.00	581,501.41	453,464.00
REVENUES							
5. Cash Received in Current Year	1,165,150.00	370,480.45	3,216,393.50	0.00	266,402.00	419,565.00	364,216.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	291,287.00	206,054.28	1,793,368.49	0.00	266,401.00	46,620.00	89,248.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	291,287.00	206,054.28	1,793,368.49	0.00	266,401.00	46,620.00	89,248.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,456,437.00	576,534.73	5,009,761.99	0.00	532,803.00	466,185.00	453,464.00
EXPENDITURES							
10. Donor-Authorized Expenditures	95,338.94	878,505.37	5,009,761.99	47,599.30	14,457.55	515,318.66	0.00
11. Non Donor-Authorized Expenditures			7,081,959.66				
12. Total Expenditures (line 10 plus line 11)	95,338.94	878,505.37	12,091,721.65	47,599.30	14,457.55	515,318.66	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,361,098.06	90,595.27	0.00	0.00	518,345.45	66,182.75	453,464.00

STATE PROGRAM NAME	KIT Infrastructure	KIT Staff Training	Classified Professional Development	COVID PPE	A-G Completion Grant	A-G Learning Loss Mitigation Grant	Expanded Learning Program
RESOURCE CODE	7028	7029	7311	7388	7412	7413	7425
REVENUE OBJECT	8520	8520	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	31,350.94	55,272.22			3,530,849.03
2. a. Current Year Award	25,000.00	44,448.00			236,355.00	88,609.00	
b. Other Adjustments							(1,977,006.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	25,000.00	44,448.00	0.00	0.00	236,355.00	88,609.00	(1,977,006.00)
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	25,000.00	44,448.00	31,350.94	55,272.22	236,355.00	88,609.00	1,553,843.03
REVENUES							
5. Cash Received in Current Year	25,000.00	44,448.00	0.00	0.00	177,266.00	66,457.00	(1,977,006.00)
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	0.00	59,089.00	22,152.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	59,089.00	22,152.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	25,000.00	44,448.00	0.00	0.00	236,355.00	88,609.00	(1,977,006.00)
EXPENDITURES							
10. Donor-Authorized Expenditures	1,800.00	656.22		55,272.22	0.00	0.00	1,553,843.03
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,800.00	656.22	0.00	55,272.22	0.00	0.00	1,553,843.03
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	23,200.00	43,791.78	31,350.94	0.00	236,355.00	88,609.00	0.00

STATE PROGRAM NAME	Expanded Learning Paraprofessionals	Restricted Mandate Block Grant	Routine Repair & Maintenance	TOTAL
RESOURCE CODE	7426	7820	8150	
REVENUE OBJECT	8590		8980	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	441,268.25	0.00	849,170.35	10,474,828.27
2. a. Current Year Award				11,973,140.02
b. Other Adjustments			75.00	(2,011,230.95)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	75.00	9,961,909.07
3. Required Matching Funds/Other		602,171.58	2,467,957.00	4,499,303.13
4. Total Available Award (sum lines 1, 2c, & 3)	441,268.25	602,171.58	3,317,202.35	24,936,040.47
REVENUES				
5. Cash Received in Current Year	0.00	0.00	75.00	6,986,251.46
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	2,975,657.61
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	2,975,657.61
8. Contributed Matching Funds		602,171.58	2,467,957.00	6,986,247.58
9. Total Available (sum lines 5, 7c, & 8)	0.00	602,171.58	2,468,032.00	16,948,156.65
EXPENDITURES				
10. Donor-Authorized Expenditures	441,268.25	0.00	2,336,465.65	16,126,623.94
11. Non Donor-Authorized Expenditures				7,081,959.66
12. Total Expenditures (line 10 plus line 11)	441,268.25	0.00	2,336,465.65	23,208,583.60
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	602,171.58	980,736.70	8,809,416.53

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

LOCAL PROGRAM NAME	E-Rate	Charter Schools	RDA Facilities	CARES Donation	SUMS Initiative	Sierra College Dual Enrollment	Gayle Frisbee Scholarship
RESOURCE CODE	110	115	9030	9113	9257	9593	9622
REVENUE OBJECT	8699	8677	8625	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	28,628.72	257,885.16	356,101.51	1,800.00	1,037.66	0.00	602.90
2. a. Current Year Award	113,595.24	40,000.00	405,855.59	0.00	0.00	12,375.00	0.00
b. Other Adjustments		12,926.90					
c. Adj Curr Yr Award (sum lines 2a & 2b)	113,595.24	52,926.90	405,855.59	0.00	0.00	12,375.00	0.00
3. Required Matching Funds/Other			(350,000.00)			(8,768.40)	
4. Total Available Award (sum lines 1, 2c, & 3)	142,223.96	310,812.06	411,957.10	1,800.00	1,037.66	3,606.60	602.90
REVENUES							
5. Cash Received in Current Year	0.00	12,926.90	405,855.59	0.00	0.00	12,375.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	113,595.24	40,000.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	113,595.24	40,000.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds			(350,000.00)			(8,768.40)	
9. Total Available (sum lines 5, 7c, & 8)	113,595.24	52,926.90	55,855.59	0.00	0.00	3,606.60	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	78,938.13	75,039.37	56,512.05	0.00	0.00	3,606.60	300.00
11. Non Donor-Authorized Expenditures			0.00				
12. Total Expenditures (line 10 plus line 11)	78,938.13	75,039.37	56,512.05	0.00	0.00	3,606.60	300.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	63,285.83	235,772.69	355,445.05	1,800.00	1,037.66	0.00	302.90

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

LOCAL PROGRAM NAME	Judith McCartney Scholarship	Gary Vincent Scholarship	SIG Safety Credits	Every 15 Minutes	Grazing Agreement	Placer Community Arts Council	Sun City Lincoln Hills
RESOURCE CODE	9623	9624	9645	9686	9853	9854	9860
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	12,333.00	(166.10)	6,499.03	744.12	145,555.74	17.96	4,270.00
2. a. Current Year Award	0.00	0.00	18,322.00	0.00	43,992.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	18,322.00	0.00	43,992.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	12,333.00	(166.10)	24,821.03	744.12	189,547.74	17.96	4,270.00
REVENUES							
5. Cash Received in Current Year	0.00	0.00	0.00	0.00	43,992.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	18,322.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	18,322.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	18,322.00	0.00	43,992.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	500.00	250.00	24,821.03	0.00	0.00	0.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	500.00	250.00	24,821.03	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	11,833.00	(416.10)	0.00	744.12	189,547.74	17.96	4,270.00

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

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	815,309.70
2. a. Current Year Award	634,139.83
b. Other Adjustments	12,926.90
c. Adj Curr Yr Award (sum lines 2a & 2b)	647,066.73
3. Required Matching Funds/Other	(358,768.40)
4. Total Available Award (sum lines 1, 2c, & 3)	1,103,608.03
REVENUES	
5. Cash Received in Current Year	475,149.49
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	171,917.24
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	171,917.24
8. Contributed Matching Funds	(358,768.40)
9. Total Available (sum lines 5, 7c, & 8)	288,298.33
EXPENDITURES	
10. Donor-Authorized Expenditures	239,967.18
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	239,967.18
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	863,640.85

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	39,135,548.67	301	568.96	303	39,134,979.71	305	54,607.02		307	39,080,372.69	309
2000 - Classified Salaries	11,990,218.63	311	43,506.17	313	11,946,712.46	315	1,033,227.32		317	10,913,485.14	319
3000 - Employee Benefits	23,317,918.01	321	195,164.58	323	23,122,753.43	325	477,175.31		327	22,645,578.12	329
4000 - Books, Supplies Equip Replace. (6500)	5,169,358.22	331	223,025.73	333	4,946,332.49	335	1,297,943.34		337	3,648,389.15	339
5000 - Services. . . & 7300 - Indirect Costs	9,784,478.81	341	35,740.46	343	9,748,738.35	345	1,850,341.44		347	7,898,396.91	349
				TOTAL	88,899,516.44	365			TOTAL	84,186,222.01	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	32,108,047.46	375
2. Salaries of Instructional Aides Per EC 41011	2100	2,584,992.96	380
3. STRS	3101 & 3102	8,468,853.26	382
4. PERS	3201 & 3202	632,737.18	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	718,152.72	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	5,057,453.04	385
7. Unemployment Insurance	3501 & 3502	171,139.73	390
8. Workers' Compensation Insurance	3601 & 3602	463,069.64	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	356,359.21	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		50,560,805.20	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)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		50,560,805.20	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		60.06%	
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)	60.06%
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)	84,186,222.01
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 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	114,725,000.00	(2,690,000.00)	112,035,000.00			112,035,000.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	143,637,598.00	(1,680,000.00)	141,957,598.00		2,368,064.00	139,589,534.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	77,706,621.00	(1,190,989.00)	76,515,632.00			76,515,632.00	
Net Pension Liability	72,280,000.00	2,857,000.00	75,137,000.00			75,137,000.00	
Total/Net OPEB Liability	7,109,917.00	2,654,207.00	9,764,124.00			9,764,124.00	
Compensated Absences Payable	171,338.00	200,727.00	372,065.00			372,065.00	
Governmental activities long-term liabilities	415,630,474.00	150,945.00	415,781,419.00	0.00	2,368,064.00	413,413,355.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2021-22 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	93,074,253.39
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,722,072.29
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	34,918.95
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	225,691.96
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	25,391.72
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				286,002.63
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)				82,066,178.47

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)		6,641.55
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,356.48

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.)	75,443,968.53	10,829.68
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)	75,443,968.53	10,829.68
B. Required effort (Line A.2 times 90%)	67,899,571.68	9,746.71
C. Current year expenditures (Line I.E and Line II.B)	82,066,178.47	12,356.48
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)	57,662,635.74		57,662,635.74			58,804,213.26
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	6,965.68		6,965.68			6,696.97
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)	6,696.97		6,696.97	6,945.67		6,945.67
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			6,696.97			6,945.67
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		**2021-22 Actual**			**2022-23 Budget**	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	343,491.59		343,491.59	335,485.00		335,485.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/in-Lieu Taxes (Object 8029)	0.00		0.00	27.00		27.00
4. Secured Roll Taxes (Object 8041)	53,305,494.71		53,305,494.71	54,200,469.00		54,200,469.00
5. Unsecured Roll Taxes (Object 8042)	1,151,066.64		1,151,066.64	1,165,901.00		1,165,901.00
6. Prior Years' Taxes (Object 8043)	4,766.77		4,766.77	11,724.00		11,724.00
7. Supplemental Taxes (Object 8044)	1,910,431.78		1,910,431.78	873,037.00		873,037.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	2,514,488.20		2,514,488.20	2,269,858.00		2,269,858.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,973,994.73		1,973,994.73	1,119,685.00		1,119,685.00
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)	61,203,734.42	0.00	61,203,734.42	59,976,186.00	0.00	59,976,186.00
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)	61,203,734.42	0.00	61,203,734.42	59,976,186.00	0.00	59,976,186.00

	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)			826,744.00			844,989.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	2,468,032.00		2,468,032.00	2,637,533.00		2,637,533.00
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)	2,468,032.00	0.00	3,294,776.00	2,637,533.00	0.00	3,482,522.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	25,224,541.00		25,224,541.00	35,574,802.00		35,574,802.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	137,097.00		137,097.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	25,361,638.00	0.00	25,361,638.00	35,574,802.00	0.00	35,574,802.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	94,447,898.50		94,447,898.50	107,916,185.00		107,916,185.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	139,344.77		139,344.77	50,000.00		50,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2021-22 Actual**			**2022-23 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			57,662,635.74			58,804,213.26
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9614			1.0371
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			58,613,389.96			65,590,281.21
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			61,203,734.42			59,976,186.00
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)			803,636.40			833,460.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			704,431.54			9,096,617.21
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			803,636.40			9,096,617.21
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])			91,618.44			32,017.82
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			61,295,352.86			60,008,203.82
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)			803,636.40			9,064,599.39
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			61,295,352.86			
b. State Subventions (Line D8)			803,636.40			
c. Less: Excluded Appropriations (Line C23)			3,294,776.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			58,804,213.26			

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			190,823.30			
SUMMARY	**2021-22 Actual**			**2022-23 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			58,804,213.26			65,590,281.21
12. Appropriations Subject to the Limit (Line D9d)			58,804,213.26			

* Please provide below an explanation for each entry in the adjustments column.

Carrie Carlson
Gann Contact Person

(916) 645-6350
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 2,569,669.51
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.

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) — 71,684,866.11

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) — 3.58%

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)	3,226,964.85
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,380,661.74
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	270,428.78
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)	4,878,055.37
9.	Carry-Forward Adjustment (Part IV, Line F)	(38,528.84)
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,839,526.53
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	57,014,440.30
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,202,156.37
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,342,506.67
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,366,948.62
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	56,568.95
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)	620,745.40
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)	83,241.77
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)	1,446,897.61
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)	7,283,447.72
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	48,026.66
16.	Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17.	Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,387,113.56
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)	85,852,093.63
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B19)	5.68%
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)	5.64%

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)**	4,878,055.37
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	37,081.59
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.77%) times Part III, Line B19); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.77%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.77%) times Part III, Line B19); zero if positive	(38,528.84)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(38,528.84)
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:	5.64%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-19,264.42) is applied to the current year calculation and the remainder ($-19,264.42) is deferred to one or more future years:	5.66%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-12,842.95) is applied to the current year calculation and the remainder ($-25,685.89) is deferred to one or more future years:	5.67%
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	(38,528.84)

Approved indirect cost rate: 5.77%
Highest rate used in any program: 5.77%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	751,036.15	43,334.78	5.77%
01	3182	126,640.57	7,307.16	5.77%
01	3212	1,191,494.32	68,749.22	5.77%
01	3213	1,334,943.08	77,026.21	5.77%
01	3310	3,022,774.09	174,414.06	5.77%
01	3315	41,317.00	2,383.99	5.77%
01	3327	74,873.55	3,541.65	4.73%
01	3550	31,935.71	1,596.78	5.00%
01	4035	81,735.02	4,716.11	5.77%
01	4127	1,600.00	92.32	5.77%
01	4203	56,395.83	1,127.92	2.00%
01	6010	361,395.74	18,069.77	5.00%
01	6387	218,983.51	12,610.19	5.76%
01	6388	39,669.74	2,232.68	5.63%
01	6500	9,654,976.51	557,092.14	5.77%
01	6512	25,498.07	1,471.23	5.77%
01	6520	48,935.09	2,823.55	5.77%
01	6546	487,206.84	28,111.82	5.77%
01	7388	52,256.99	3,015.23	5.77%
01	7422	3,146.00	181.52	5.77%
01	8150	2,191,024.53	126,422.11	5.77%
01	9010	1,177,470.13	60,923.85	5.17%
11	3410	48,026.66	2,456.05	5.11%
13	5310	1,384,050.56	73,988.01	5.35%

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	126,657.10		392,565.91	519,223.01
2. State Lottery Revenue	8560	1,255,401.76		576,534.73	1,831,936.49
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(1,100,000.00)	1,100,000.00		0.00
6. Total Available (Sum Lines A1 through A5)		282,058.86	1,100,000.00	969,100.64	2,351,159.50
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	713,133.00		713,133.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00	386,867.00		386,867.00
4. Books and Supplies	4000-4999	164,662.21		804,773.55	969,435.76
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,893.80			3,893.80
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			171.00	171.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			73,560.82	73,560.82
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)		168,556.01	1,100,000.00	878,505.37	2,147,061.38
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	113,502.85	0.00	90,595.27	204,098.12

D. COMMENTS:

Membership in the National Association for Music Education, online education subscriptions and contracts.

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.

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	11,743.08	0.00	11,743.08	948.37		12,691.45
1110	Regular Education, K–12	56,681,146.65	5,917,157.58	62,598,304.23	5,055,424.91		67,653,729.14
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,285,630.11	93,843.74	1,379,473.85	111,406.00		1,490,879.85
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,859,954.08	179,852.31	2,039,806.39	164,734.30		2,204,540.69
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	767.89	0.00	767.89	62.01		829.90
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	15,279,165.60	1,250,552.70	16,529,718.30	1,334,936.32		17,864,654.62
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	64,428.54	0.00	64,428.54	5,203.23		69,631.77
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					305,412.05	305,412.05
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					1,404,674.84	1,404,674.84
----	Other Outgo					1,948,262.72	1,948,262.72
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	195,390.42		195,390.42
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(76,444.06)		(76,444.06)
----	**Total General Fund and Charter Schools Funds Expenditures**	75,182,835.95	7,441,406.33	82,624,242.28	6,791,661.50	3,658,349.61	93,074,253.39

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			11,743.08	0.00	11,743.08
1110	Regular Education, K-12	42,431,542.07	1,486,917.87	1,216,504.99	5,682,595.93	1,870,234.56	14,798.50	1,382,339.66			2,596,213.07	0.00	56,681,146.65
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	892,814.31	0.00	0.00	251,693.18	105,450.32	0.00	0.00			35,672.30	0.00	1,285,630.11
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,718,241.83	22,742.47	0.00	40,791.92	73,777.86	0.00	0.00			4,400.00	0.00	1,859,954.08
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	32.20	0.00	0.00	0.00	0.00	735.69			0.00	0.00	767.89
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	12,048,177.97	1,480,130.42	0.00	12,824.09	815,198.13	922,834.99	0.00			0.00	0.00	15,279,165.60
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		56,568.95	0.00	7,859.59	0.00	64,428.54
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		57,090,776.18	2,989,822.96	1,216,504.99	5,987,905.12	2,864,660.87	937,633.49	1,383,075.35	56,568.95	0.00	2,655,888.04	0.00	75,182,835.95

* Functions 7100-7199 for goals 8100 and 8500

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	1,583,816.87	4,333,340.71	0.00	5,917,157.58
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	35,720.10	58,123.64	0.00	93,843.74
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	70,311.61	109,540.70	0.00	179,852.31
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)	332,936.17	452,738.42	464,878.11	1,250,552.70
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		2,022,784.75	4,953,743.47	464,878.11	7,441,406.33

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)	620,745.40
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,332,549.62
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,914,810.54
5	Total Central Administration Costs in General Fund and Charter Schools Funds	6,868,105.56
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	75,182,835.95
2	Total Allocated Costs (from Form PCR, Column 2, Total)	7,441,406.33
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	82,624,242.28
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	48,026.66
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,371,376.08
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,419,402.74
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	85,043,645.02
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	8.08%

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)	305,412.05				305,412.05
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			1,404,674.84		1,404,674.84
Other Outgo (Objects 1000-7999)				1,948,262.72	1,948,262.72
Total Other Costs	305,412.05	0.00	1,404,674.84	1,948,262.72	3,658,349.61

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)		12,920.60	0.00	0.00	2,009,864.15	4,953,743.47	0.00	464,878.11
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	280.67			280.67	484.60		
3100	Alternative Schools							
3200	Continuation Schools	6.33			6.33	6.50		
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education	12.46			12.46	12.25		
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)	59.00			59.00	50.63		83.00
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		358.46	0.00	0.00	358.46	553.98	0.00	83.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund 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	0.00	0.00	(76,444.06)				
Other Sources/Uses Detail					24,505.00	25,391.72		
Fund Reconciliation							101,030.14	200,234.83
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	2,456.05	0.00				
Other Sources/Uses Detail					25,391.72	0.00		
Fund Reconciliation							25,754.05	2,537.13
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	73,988.01	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							174,480.78	73,988.01
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.01	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					616,990.67	616,990.67		
Fund Reconciliation							616,990.67	666,990.67
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,050,000.00		
Fund Reconciliation							0.00	1,050,000.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							50,000.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	24,505.00		
Fund Reconciliation							0.00	24,505.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,050,000.00	0.00		
Fund Reconciliation							1,050,000.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund 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							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	76,444.06	(76,444.06)	1,716,887.40	1,716,887.39	2,018,255.64	2,018,255.64

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,032
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	690,821.73	0.00	0.00	0.00	466,499.35	4,458,689.21		5,616,010.29
2000-2999	Classified Salaries	848,040.45	0.00	0.00	0.00	168,812.74	2,181,880.97		3,198,734.16
3000-3999	Employee Benefits	685,078.82	0.00	0.00	0.00	321,391.96	3,261,062.65		4,267,533.43
4000-4999	Books and Supplies	164,910.99	0.00	0.00	0.00	2,246.90	103,312.95		270,470.84
5000-5999	Services and Other Operating Expenditures	193,072.78	0.00	0.00	0.00	279.00	1,733,065.10		1,926,416.88
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	9,095.00	0.00	0.00	0.00	0.00	0.00		9,095.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,591,019.77	0.00	0.00	0.00	959,229.95	11,738,010.88	0.00	15,288,260.60
7310	Transfers of Indirect Costs	765,986.74	0.00	0.00	0.00	43.38	3,808.32		769,838.44
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,250,552.65							1,250,552.65
	Total Indirect Costs and PCR Allocations	2,016,539.39	0.00	0.00	0.00	43.38	3,808.32	0.00	2,020,391.09
	TOTAL COSTS	4,607,559.16	0.00	0.00	0.00	959,273.33	11,741,819.20	0.00	17,308,651.69
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	54,607.02	0.00	0.00	0.00	0.00	88,148.65		142,755.67
2000-2999	Classified Salaries	16,488.14	0.00	0.00	0.00	168,630.34	1,738,645.89		1,923,764.37
3000-3999	Employee Benefits	24,592.41	0.00	0.00	0.00	103,459.56	1,084,540.98		1,212,592.95
4000-4999	Books and Supplies	411.25	0.00	0.00	0.00	0.00	53,349.73		53,760.98
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	279.00	2,084.00		2,363.00
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	96,098.82	0.00	0.00	0.00	272,368.90	2,966,769.25	0.00	3,335,236.97
7310	Transfers of Indirect Costs	180,339.70	0.00	0.00	0.00	0.00	0.00		180,339.70
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	180,339.70	0.00	0.00	0.00	0.00	0.00	0.00	180,339.70
	TOTAL BEFORE OBJECT 8980	276,438.52	0.00	0.00	0.00	272,368.90	2,966,769.25	0.00	3,515,576.67
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								1,882,805.14
	TOTAL COSTS								1,632,771.53

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	636,214.71	0.00	0.00	0.00	466,499.35	4,370,540.56		5,473,254.62
2000-2999	Classified Salaries	831,552.31	0.00	0.00	0.00	182.40	443,235.08		1,274,969.79
3000-3999	Employee Benefits	660,486.41	0.00	0.00	0.00	217,932.40	2,176,521.67		3,054,940.48
4000-4999	Books and Supplies	164,499.74	0.00	0.00	0.00	2,246.90	49,963.22		216,709.86
5000-5999	Services and Other Operating Expenditures	193,072.78	0.00	0.00	0.00	0.00	1,730,981.10		1,924,053.88
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	9,095.00	0.00	0.00	0.00	0.00	0.00		9,095.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,494,920.95	0.00	0.00	0.00	686,861.05	8,771,241.63	0.00	11,953,023.63
7310	Transfers of Indirect Costs	585,647.04	0.00	0.00	0.00	43.38	3,808.32		589,498.74
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,250,552.65							1,250,552.65
	Total Indirect Costs and PCR Allocations	1,836,199.69	0.00	0.00	0.00	43.38	3,808.32	0.00	1,840,051.39
	TOTAL BEFORE OBJECT 8980	4,331,120.64	0.00	0.00	0.00	686,904.43	8,775,049.95	0.00	13,793,075.02
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,882,805.14
	TOTAL COSTS								15,675,880.16
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	86,250.00		86,250.00
2000-2999	Classified Salaries	515,820.14	0.00	0.00	0.00	0.00	15,950.09		531,770.23
3000-3999	Employee Benefits	239,344.71	0.00	0.00	0.00	0.00	14,173.29		253,518.00
4000-4999	Books and Supplies	115,896.62	0.00	0.00	0.00	0.00	1,177.31		117,073.93
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	20.30		20.30
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	9,095.00	0.00	0.00	0.00	0.00	0.00		9,095.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	880,156.47	0.00	0.00	0.00	0.00	117,570.99	0.00	997,727.46
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	880,156.47	0.00	0.00	0.00	0.00	117,570.99	0.00	997,727.46
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,882,805.14
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)								7,081,959.66
	TOTAL COSTS								9,962,492.26

* 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	14,489,987.00	10,164,215.00
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)	14,489,987.00	10,164,215.00

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2020-21 Unduplicated Pupil Count, Adjusted for 2021-22 MOE Calculation (Line C1 plus Line C2)	0.00

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2021-22 Expenditures by LEA (LE-CY) and the 2020-21 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2021-22 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2021-22 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: (??)

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].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resources 3308 and 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3305, 3308, 3310 and 3315)	0.00 (b)		
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		

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

SELPA: (??)

SECTION 3

	Column A Actual Expenditures (LE-CY Worksheet) FY 2021-22	Column B Actual Expenditures Comparison Year 2020-21	Column C 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	17,308,651.69		
b. Less: Expenditures paid from federal sources	1,632,771.53		
c. Expenditures paid from state and local sources	15,675,880.16	0.00	
Add/Less: Adjustments required for MOE calculation		14,489,986.88	
Comparison year's expenditures, adjusted for MOE calculation		14,489,986.88	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	15,675,880.16	14,489,986.88	1,185,893.28

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 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	17,308,651.69		
b. Less: Expenditures paid from federal sources	1,632,771.53		
c. Expenditures paid from state and local sources	15,675,880.16	14,489,986.88	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		14,489,986.88	
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	15,675,880.16	14,489,986.88	
d. Special education unduplicated pupil count	1,032	977	
e. Per capita state and local expenditures (A2c/A2d)	15,189.81	14,831.10	358.71

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2021-22	Comparison Year 2020-21	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	9,962,492.26	10,164,214.90	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		10,164,214.90	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	9,962,492.26	10,164,214.90	(201,722.64)

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 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	9,962,492.26	10,164,214.90	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		10,164,214.90	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	9,962,492.26	10,164,214.90	
b. Special education unduplicated pupil count	1,032	977	
c. Per capita local expenditures (B2a/B2b)	9,653.58	10,403.50	(749.92)

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,032
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	685,611.00	0.00	0.00	0.00	473,623.00	4,244,160.00		5,403,394.00
2000-2999	Classified Salaries	928,455.00	0.00	0.00	0.00	183,091.00	2,352,983.00		3,464,529.00
3000-3999	Employee Benefits	608,926.00	0.00	0.00	0.00	304,701.00	3,013,171.00		3,926,798.00
4000-4999	Books and Supplies	625,861.00	0.00	0.00	0.00	11,447.00	43,400.00		680,708.00
5000-5999	Services and Other Operating Expenditures	214,000.00	0.00	0.00	0.00	0.00	1,969,555.00		2,183,555.00
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	25,000.00	0.00	0.00	0.00	0.00	0.00		25,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,087,853.00	0.00	0.00	0.00	972,862.00	11,623,269.00	0.00	15,683,984.00
7310	Transfers of Indirect Costs	1,105,746.00	0.00	0.00	0.00	0.00	0.00		1,105,746.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,105,746.00	0.00	0.00	0.00	0.00	0.00	0.00	1,105,746.00
	TOTAL COSTS	4,193,599.00	0.00	0.00	0.00	972,862.00	11,623,269.00	0.00	16,789,730.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	630,587.00	0.00	0.00	0.00	473,623.00	4,244,160.00		5,348,370.00
2000-2999	Classified Salaries	925,666.00	0.00	0.00	0.00	0.00	435,178.00		1,360,844.00
3000-3999	Employee Benefits	591,034.00	0.00	0.00	0.00	174,550.00	1,804,626.00		2,570,210.00
4000-4999	Books and Supplies	625,861.00	0.00	0.00	0.00	4,000.00	43,400.00		673,261.00
5000-5999	Services and Other Operating Expenditures	214,000.00	0.00	0.00	0.00	0.00	1,957,110.00		2,171,110.00
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	25,000.00	0.00	0.00	0.00	0.00	0.00		25,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,012,148.00	0.00	0.00	0.00	652,173.00	8,484,474.00	0.00	12,148,795.00
7310	Transfers of Indirect Costs	839,194.00	0.00	0.00	0.00	0.00	0.00		839,194.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	839,194.00	0.00	0.00	0.00	0.00	0.00	0.00	839,194.00
	TOTAL BEFORE OBJECT 8980	3,851,342.00	0.00	0.00	0.00	652,173.00	8,484,474.00	0.00	12,987,989.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								2,379,803.00
	TOTAL COSTS								15,367,792.00

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	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	626,051.00	0.00	0.00	0.00	0.00	20,000.00		646,051.00
3000-3999	Employee Benefits	248,616.00	0.00	0.00	0.00	0.00	6,808.00		255,424.00
4000-4999	Books and Supplies	92,000.00	0.00	0.00	0.00	0.00	400.00		92,400.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	25,000.00	0.00	0.00	0.00	0.00	0.00		25,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	991,667.00	0.00	0.00	0.00	0.00	27,208.00	0.00	1,018,875.00
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	991,667.00	0.00	0.00	0.00	0.00	27,208.00	0.00	1,018,875.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								2,379,803.00
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)								8,099,288.00
	TOTAL COSTS								11,497,966.00

* 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								1,032
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	690,821.73	0.00	0.00	0.00	466,499.35	4,458,689.21		5,616,010.29
2000-2999	Classified Salaries	848,040.45	0.00	0.00	0.00	168,812.74	2,181,880.97		3,198,734.16
3000-3999	Employee Benefits	685,078.82	0.00	0.00	0.00	321,391.96	3,261,062.65		4,267,533.43
4000-4999	Books and Supplies	164,910.99	0.00	0.00	0.00	2,246.90	103,312.95		270,470.84
5000-5999	Services and Other Operating Expenditures	193,072.78	0.00	0.00	0.00	279.00	1,733,065.10		1,926,416.88
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	9,095.00	0.00	0.00	0.00	0.00	0.00		9,095.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,591,019.77	0.00	0.00	0.00	959,229.95	11,738,010.88	0.00	15,288,260.60
7310	Transfers of Indirect Costs	765,986.74	0.00	0.00	0.00	43.38	3,808.32		769,838.44
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,250,552.65							1,250,552.65
	Total Indirect Costs	765,986.74	0.00	0.00	0.00	43.38	3,808.32	0.00	769,838.44
	TOTAL COSTS	3,357,006.51	0.00	0.00	0.00	959,273.33	11,741,819.20	0.00	16,058,099.04
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	54,607.02	0.00	0.00	0.00	0.00	88,148.65		142,755.67
2000-2999	Classified Salaries	16,488.14	0.00	0.00	0.00	168,630.34	1,738,645.89		1,923,764.37
3000-3999	Employee Benefits	24,592.41	0.00	0.00	0.00	103,459.56	1,084,540.98		1,212,592.95
4000-4999	Books and Supplies	411.25	0.00	0.00	0.00	0.00	53,349.73		53,760.98
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	279.00	2,084.00		2,363.00
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	96,098.82	0.00	0.00	0.00	272,368.90	2,966,769.25	0.00	3,335,236.97
7310	Transfers of Indirect Costs	180,339.70	0.00	0.00	0.00	0.00	0.00		180,339.70
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	180,339.70	0.00	0.00	0.00	0.00	0.00	0.00	180,339.70
	TOTAL BEFORE OBJECT 8980	276,438.52	0.00	0.00	0.00	272,368.90	2,966,769.25	0.00	3,515,576.67
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								1,882,805.14
	TOTAL COSTS								1,632,771.53

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	636,214.71	0.00	0.00	0.00	466,499.35	4,370,540.56		5,473,254.62
2000-2999	Classified Salaries	831,552.31	0.00	0.00	0.00	182.40	443,235.08		1,274,969.79
3000-3999	Employee Benefits	660,486.41	0.00	0.00	0.00	217,932.40	2,176,521.67		3,054,940.48
4000-4999	Books and Supplies	164,499.74	0.00	0.00	0.00	2,246.90	49,963.22		216,709.86
5000-5999	Services and Other Operating Expenditures	193,072.78	0.00	0.00	0.00	0.00	1,730,981.10		1,924,053.88
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	9,095.00	0.00	0.00	0.00	0.00	0.00		9,095.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,494,920.95	0.00	0.00	0.00	686,861.05	8,771,241.63	0.00	11,953,023.63
7310	Transfers of Indirect Costs	585,647.04	0.00	0.00	0.00	43.38	3,808.32		589,498.74
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,250,552.65							1,250,552.65
	Total Indirect Costs	585,647.04	0.00	0.00	0.00	43.38	3,808.32	0.00	589,498.74
	TOTAL BEFORE OBJECT 8980	3,080,567.99	0.00	0.00	0.00	686,904.43	8,775,049.95	0.00	12,542,522.37
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,882,805.14
	TOTAL COSTS								14,425,327.51
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	86,250.00		86,250.00
2000-2999	Classified Salaries	515,820.14	0.00	0.00	0.00	0.00	15,950.09		531,770.23
3000-3999	Employee Benefits	239,344.71	0.00	0.00	0.00	0.00	14,173.29		253,518.00
4000-4999	Books and Supplies	115,896.62	0.00	0.00	0.00	0.00	1,177.31		117,073.93
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	20.30		20.30
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	9,095.00	0.00	0.00	0.00	0.00	0.00		9,095.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	880,156.47	0.00	0.00	0.00	0.00	117,570.99	0.00	997,727.46
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	880,156.47	0.00	0.00	0.00	0.00	117,570.99	0.00	997,727.46
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,882,805.14
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)								7,081,959.66
	TOTAL COSTS								9,962,492.26

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

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 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: (??)

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].

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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: (??)

SECTION 3

	Column A Budgeted Amounts (LB-B Worksheet) FY 2022-23	Column B Actual Expenditures Comparison Year 2021-22	Column C 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	16,789,730.00		
b. Less: Expenditures paid from federal sources	1,421,938.00		
c. Expenditures paid from state and local sources	15,367,792.00	15,675,880.16	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		15,675,880.16	
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	15,367,792.00	15,675,880.16	(308,088.16)

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 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	16,789,730.00		
b. Less: Expenditures paid from federal sources	1,421,938.00		
c. Expenditures paid from state and local sources	15,367,792.00	15,675,880.16	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		15,675,880.16	
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	15,367,792.00	15,675,880.16	
d. Special education unduplicated pupil count	1032	1032	
e. Per capita state and local expenditures (A2c/A2d)	14,891.27	15,189.81	(298.54)

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2022-23	Comparison Year 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	11,497,966.00	9,962,492.26	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		9,962,492.26	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	11,497,966.00	9,962,492.26	1,535,473.74

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	FY must be entered Comparison Year	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	11,497,966.00	9,962,492.26	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		9,962,492.26	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	11,497,966.00	9,962,492.26	
b. Special education unduplicated pupil count	1,032	1,032	
c. Per capita local expenditures (B2a/B2b)	11,141.44	9,653.58	1,487.86

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

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