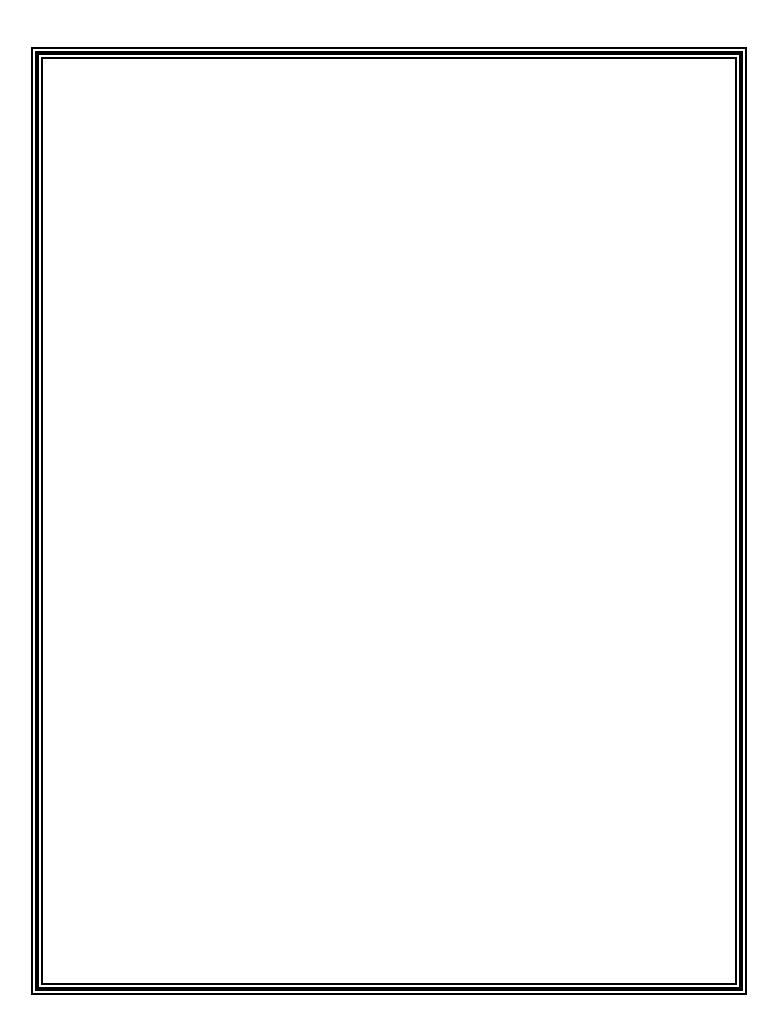
San Bernardino City Unified School District

2021-2022 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2022



Printed: 9/13/2022 1:59 PM

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: Ken Cuanciphan

wancaphan Date of Meeting: 9-20-12

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.

Sianed

County Superintendent/Designee (Original signature required) Date: 9/27/2022

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

For County Office of Education:

For School District:

Thomas Cassida

Name

Director, Business Advisory Services

Title

(909) 386-9677

Telephone

thomas.cassida@sbcss.net

E-mail Address

Harold Sullins

Name

Associate Superintendent

Title

(909) 381-1164

Telephone

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E-mail Address

FINAL-ORIGINAL

San Bernardino City Unified San Bernardino County

Unaudited Actuals FINANCIAL REPORTS 2021-22 Unaudited Actuals Summary of Unaudited Actual Data Submission

36 67876 0000000 Form CA

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	55.45%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	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	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of	
	Finance must be notified of increases within 45 days of budget adoption.	
	Adjusted Appropriations Limit	\$307,426,376.03
	Appropriations Subject to Limit	\$307,426,376.03
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	
	Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.24%
	Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	
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1/15/2021

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UNAUDITED ACTUAL FINANCIAL REPORT:	
To the County Superintendent of Schools:	
2021-22 UNAUDITED ACTUAL FINANCIAL REPOR with Education Code Section 41010 and is hereby application the school district pursuant to Education Code Section	proved and filed by the governing board of
Signed:	Date of Meeting:
Clerk/Secretary of the Governing Board (Original signature required)	
To the Superintendent of Public Instruction:	
2021-22 UNAUDITED ACTUAL FINANCIAL REPOR by the County Superintendent of Schools pursuant to	·
Signed:	Date:
Signed: County Superintendent/Designee (Original signature required)	Date:
County Superintendent/Designee	
County Superintendent/Designee (Original signature required)	
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep	orts, please contact:
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education:	orts, please contact: For School District:
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education: Thomas Cassida	orts, please contact: For School District: Harold Sullins
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			202	1-22 Unaudited Actu	als	·	2022-23 Budget	·	
Description Re		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources	80	010-8099	599,524,568.33	0.00	599,524,568.33	630,144,308.00	0.00	630,144,308.00	5.1%
2) Federal Revenue	81	100-8299	132,853.95	131,330,393.52	131,463,247.47	100,000.00	209,903,143.93	210,003,143.93	59.7%
3) Other State Revenue	83	300-8599	9,148,327.44	121,323,015.03	130,471,342.47	9,732,604.22	155,618,499.88	165,351,104.10	26.7%
4) Other Local Revenue	86	600-8799	(1,319,060.88)	12,652,092.35	11,333,031.47	5,368,558.98	4,999,088.60	10,367,647.58	-8.5%
5) TOTAL, REVENUES			607,486,688.84	265,305,500.90	872,792,189.74	645,345,471.20	370,520,732.41	1,015,866,203.61	16.4%
B. EXPENDITURES									
Certificated Salaries	10	000-1999	248,743,398.81	94,956,054.90	343,699,453.71	257,988,943.66	104,451,233.75	362,440,177.41	5.5%
Classified Salaries		000-2999	67,356,313.44	33,468,909.48	100,825,222.92	76,386,633.64	35,934,074.78	112,320,708.42	11.49
3) Employee Benefits		000-2555	130,827,510.89	81,246,953.61	212,074,464.50	154,462,724.17	93,885,719.61	248,348,443.78	17.1%
4) Books and Supplies		000-4999	11,969,293.45	26,065,909.08	38,035,202.53	30,945,670.28	71,824,317.08	102,769,987.36	170.2%
5) Services and Other Operating Expenditures		000-5999	61,110,779.14	53,684,142.84	114,794,921.98	91,522,424.47	92,822,211.02	184,344,635.49	60.6%
6) Capital Outlay		000-6999	1,145,780.00	4,363,342.71	5,509,122.71	1,947,422.16	49,616,539.79	51,563,961.95	836.0%
Other Outgo (excluding Transfers of Indirect Costs)	71	100-7299 100-7499	82,665.79	5,011,965.95	5,094,631.74	90,000.00	5,283,750.00	5,373,750.00	5.5%
8) Other Outgo - Transfers of Indirect Costs	73	300-7399	(9,594,654.98)	8,015,336.10	(1,579,318.88)	(12,355,597.42)	10,108,149.42	(2,247,448.00)	42.3%
9) TOTAL, EXPENDITURES		=	511,641,086.54	306,812,614.67	818,453,701.21	600,988,220.96	463,925,995.45	1,064,914,216.41	30.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			95,845,602.30	(41,507,113.77)	54,338,488.53	44,357,250.24	(93,405,263.04)	(49,048,012.80)	-190.3%
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers a) Transfers In	89	900-8929	0.00	731,001.45	731,001.45	0.00	0.00	0.00	-100.0%
b) Transfers Out		600-7629	265.30	0.00	265.30	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses	70		200.00	0.30	200.00	0.00	3.00	5.00	.55.57
a) Sources	89	930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	76	630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	89	980-8999	(67,515,529.02)	67,515,529.02	0.00	(83,056,446.60)	83,056,446.60	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(67,515,794.32)	68,246,530.47	730,736.15	(83,056,446.60)	83,056,446.60	0.00	-100.0%

			2021	I-22 Unaudited Act	uals		2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,329,807.98	26,739,416.70	55,069,224.68	(38,699,196.36)	(10,348,816.44)	(49,048,012.80)	-189.1%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance a) As of July 1 - Unaudited		9791	80,454,457.84	56,378,013.77	136,832,471.61	108,784,265.82	83,117,430.47	191,901,696.29	40.2%
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)			80,454,457.84	56,378,013.77	136,832,471.61	108,784,265.82	83,117,430.47	191,901,696.29	40.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,454,457.84	56,378,013.77	136,832,471.61	108,784,265.82	83,117,430.47	191,901,696.29	40.2%
2) Ending Balance, June 30 (E + F1e)			108,784,265.82	83,117,430.47	191,901,696.29	70,085,069.46	72,768,614.03	142,853,683.49	-25.6%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	211.000.00	0.00	211,000.00	210,000.00	0.00	210,000.00	-0.5%
Stores		9711	0.00	0.00	,	0.00	0.00	0.00	0.0%
Prepaid Items		9713	88,988.97	0.00	ŕ	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00		0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	83,117,430.47	83,117,430.47	0.00	72,768,614.03	72,768,614.03	-12.5%
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 Increased MPP Requirement	0000	9780 9780	92,084,276.85 37,452,109.03	0.00	92,084,276.85 37,452,109.03	49,075,069.46	0.00	49,075,069.46	-46.7%
Reserve for Deficit Spending	0000	9780	54,632,167.82		54,632,167.82				
Reserve for Declining Enrollment Impac		9780				32,189,247.46		32,189,247.46	
Reserve for Textbook Adoption	0000	9780				16,885,822.00		16,885,822.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	16,400,000.00	0.00	16,400,000.00	20,800,000.00	0.00	20,800,000.00	26.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

		202	1-22 Unaudited Actu	als		2022-23 Budget		
Description Resou	Object	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS								
1) Cash								
a) in County Treasury	9110	216,565,993.25	87,017,463.41	303,583,456.66				
1) Fair Value Adjustment to Cash in County Treasu	ry 9111	(4,698,139.00)	0.00	(4,698,139.00)				
b) in Banks	9120	0.00	0.00	0.00				
c) in Revolving Cash Account	9130	211,000.00	0.00	211,000.00				
d) with Fiscal Agent/Trustee	9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit	9140	104,197.56	0.00	104,197.56				
2) Investments	9150	0.00	0.00	0.00				
3) Accounts Receivable	9200	3,282,175.04	45,442,225.62	48,724,400.66				
4) Due from Grantor Government	9290	0.00	14,966,576.00	14,966,576.00				
5) Due from Other Funds	9310	2,095,647.63	44,478.14	2,140,125.77				
6) Stores	9320	0.00	0.00	0.00				
7) Prepaid Expenditures	9330	88,988.97	0.00	88,988.97				
8) Other Current Assets	9340	0.00	0.00	0.00				
9) Lease Receivable	9380	0.00	0.00	0.00				
10) TOTAL, ASSETS		217,649,863.45	147,470,743.17	365,120,606.62				
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	100,847,679.26	52,967,617.82	153,815,297.08				
2) Due to Grantor Governments	9590	5,331,487.00	54.00	5,331,541.00				
3) Due to Other Funds	9610	2,686,431.37	859,156.67	3,545,588.04				
4) Current Loans	9640	0.00	0.00	0.00				
5) Unearned Revenue	9650	0.00	10,526,484.21	10,526,484.21				
6) TOTAL, LIABILITIES		108,865,597.63	64,353,312.70	173,218,910.33				
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				

			202	1-22 Unaudited Actua	als		2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			108,784,265.82	83,117,430.47	191,901,696.29				

			202	1-22 Unaudited Actu	ials		2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	337,124,135.00	0.00	337,124,135.00	487,590,268.00	0.00	487,590,268.00	44.6%
Education Protection Account State Aid - Current	Year	8012	208,535,550.00	0.00	208,535,550.00	115,319,064.00	0.00	115,319,064.00	-44.7%
State Aid - Prior Years		8019	25,127.81	0.00	25,127.81	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	286,238.57	0.00	286,238.57	271,875.00	0.00	271,875.00	-5.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	13.34	0.00	13.34	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	37,081,241.26	0.00	37,081,241.26	37,093,166.00	0.00	37,093,166.00	0.0%
Unsecured Roll Taxes		8042	1,675,028.44	0.00	1,675,028.44	1,193,386.00	0.00	1,193,386.00	-28.8%
Prior Years' Taxes		8043	467,880.63	0.00	467,880.63	30,186.00	0.00	30,186.00	-93.5%
Supplemental Taxes		8044	1,943,634.57	0.00	1,943,634.57	1,774,203.00	0.00	1,774,203.00	-8.7%
Education Revenue Augmentation Fund (ERAF)		8045	(9,962,867.32)	0.00	(9,962,867.32)	(9,962,867.00)	0.00	(9,962,867.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	26,940,198.39	0.00	26,940,198.39	1,634,936.00	0.00	1,634,936.00	-93.9%
Penalties and Interest from Delinquent Taxes		8048	67,308.51	0.00	67,308.51	0.00	0.00	0.00	-100.0%
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			604,183,489.20	0.00	604,183,489.20	634,944,217.00	0.00	634,944,217.00	5.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,007,171.00)		(2,007,171.00)	(2,138,841.00)		(2,138,841.00)	6.6%
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	Гахеѕ	8096	(2,651,749.87)	0.00	(2,651,749.87)	(2,661,068.00)	0.00	(2,661,068.00)	0.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2021	-22 Unaudited Actu	als		2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			599,524,568.33	0.00	599,524,568.33	630,144,308.00	0.00	630,144,308.00	5.1%
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	10,380,554.00	10,380,554.00	0.00	10,380,554.00	10,380,554.00	0.0%
Special Education Discretionary Grants		8182	0.00	872,069.37	872,069.37	0.00	3,258,860.00	3,258,860.00	273.7%
Child Nutrition Programs		8220	0.00	1,093,915.14	1,093,915.14	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		26,105,934.46	26,105,934.46		30,605,528.00	30,605,528.00	17.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,509,364.38	2,509,364.38		2,648,370.00	2,648,370.00	5.5%
Title III, Part A, Immigrant Student Program	4201	8290		48,800.61	48,800.61		112,870.00	112,870.00	131.3%

			202	1-22 Unaudited Actu	als		2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner									
Program	4203	8290		996,826.88	996,826.88		1,225,341.00	1,225,341.00	22.9%
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		4,351,098.48	4,351,098.48		6,742,549.30	6,74 <u>2,</u> 549.30	55.0%
Career and Technical									
Education	3500-3599	8290		629,684.00	629,684.00		629,684.00	629,684.00	0.0%
All Other Federal Revenue	All Other	8290	132,853.95	84,342,146.20	84,475,000.15	100,000.00	154,299,387.63	154,399,387.63	82.8%
TOTAL, FEDERAL REVENUE			132,853.95	131,330,393.52	131,463,247.47	100,000.00	209,903,143.93	210,003,143.93	59.7%
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		38,168,098.00	38,168,098.00		43,144,327.00	43,144,327.00	13.0%
Prior Years	6500	8319		(86.00)	(86.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	549,107.00	549,107.00	0.00	549,107.00	549,107.00	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	1,844,309.00	1,844,309.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,878,498.00	0.00	1,878,498.00	1,873,205.00	0.00	1,873,205.00	-0.3%
Lottery - Unrestricted and Instructional Material	s	8560	7,269,829.44	3,367,689.85	10,637,519.29	7,809,399.22	3,114,177.60	10,923,576.82	2.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,102,841.18	1,102,841.18		11,609,872.28	11,609,872.28	952.7%

			202	1-22 Unaudited Actu	als		2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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		2,574,835.76	2,574,835.76		1,315,097.00	1,315,097.00	-48.9%
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	73,716,220.24	73,716,220.24	50,000.00	95,885,919.00	95,935,919.00	30.1%
TOTAL, OTHER STATE REVENUE			9,148,327.44	121,323,015.03	130,471,342.47	9,732,604.22	155,618,499.88	165,351,104.10	26.7%

			2021	-22 Unaudited Actua	als		2022-23 Budget		
Description R	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	8,365,067.00	8,365,067.00	0.00	4,012,536.70	4,012,536.70	-52.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	41,906.46	0.00	41,906.46	110,000.00	0.00	110,000.00	162.5%
Interest		8660	1,083,996.66	0.00	1,083,996.66	1,000,000.00	0.00	1,000,000.00	-7.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,138,536.00)	0.00	(6,138,536.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	24,241.00	0.00	24,241.00	139,626.98	0.00	139,626.98	476.0%
Other Local Revenue Plus: Misc Funds Non-LCFF									

			2021	-22 Unaudited Actu	als		2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(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	3,669,331.00	4,047,906.06	7,717,237.06	4,118,932.00	696,551.90	4,815,483.90	-37.6%
Tuition		8710	0.00	239,119.29	239,119.29	0.00	290,000.00	290,000.00	21.3%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(1,319,060.88)	12,652,092.35	11,333,031.47	5,368,558.98	4,999,088.60	10,367,647.58	-8.5%
TOTAL, REVENUES			607,486,688.84	265,305,500.90	872,792,189.74	645,345,471.20	370,520,732.41	1,015,866,203.61	16.4%

			2021	-22 Unaudited Actu	als		2022-23 Budget		
Description F		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	194,407,531.48	65,146,907.23	259,554,438.71	195,637,910.42	77,355,907.90	272,993,818.32	5.2%
Certificated Pupil Support Salaries		1200	19,458,790.79	15,955,852.69	35,414,643.48	20,651,228.04	14,959,844.05	35,611,072.09	0.6%
Certificated Supervisors' and Administrators' Salario	es	1300	23,149,374.12	4,484,012.62	27,633,386.74	27,093,523.29	2,670,052.73	29,763,576.02	7.7%
Other Certificated Salaries		1900	11,727,702.42	9,369,282.36	21,096,984.78	14,606,281.91	9,465,429.07	24,071,710.98	14.1%
TOTAL, CERTIFICATED SALARIES			248,743,398.81	94,956,054.90	343,699,453.71	257,988,943.66	104,451,233.75	362,440,177.41	5.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries	:	2100	6,473,538.36	15,415,020.07	21,888,558.43	7,988,145.18	19,719,604.32	27,707,749.50	26.6%
Classified Support Salaries	:	2200	23,024,170.30	9,833,581.14	32,857,751.44	22,954,765.01	8,995,303.82	31,950,068.83	-2.8%
Classified Supervisors' and Administrators' Salaries	3	2300	7,107,962.96	2,041,081.55	9,149,044.51	7,431,501.93	2,006,185.00	9,437,686.93	3.2%
Clerical, Technical and Office Salaries	:	2400	28,756,863.50	4,989,763.01	33,746,626.51	34,827,491.62	3,436,658.47	38,264,150.09	13.4%
Other Classified Salaries	:	2900	1,993,778.32	1,189,463.71	3,183,242.03	3,184,729.90	1,776,323.17	4,961,053.07	55.8%
TOTAL, CLASSIFIED SALARIES			67 <u>,356</u> ,313.44	33,468,909.48	100,825,222.92	76,386,633.64	35,934,074.78	112,320,708.42	11.4%
EMPLOYEE BENEFITS									
STRS	310	01-3102	40,838,183.41	48,299,493.76	89,137,677.17	48,439,148.96	55,342,672.17	103,781,821.13	16.4%
PERS	320	01-3202	15,218,609.40	6,897,565.08	22,116,174.48	20,133,778.25	9,812,989.47	29,946,767.72	35.4%
OASDI/Medicare/Alternative	330	01-3302	8,546,907.86	4,077,281.33	12,624,189.19	9,694,718.10	4,400,915.43	14,095,633.53	11.7%
Health and Welfare Benefits	340	01-3402	51,716,972.25	16,641,276.25	68,358,248.50	60,858,632.20	18,098,594.60	78,957,226.80	15.5%
Unemployment Insurance	350	01-3502	1,558,523.18	630,459.93	2,188,983.11	1,672,870.37	698,334.05	2,371,204.42	8.3%
Workers' Compensation	360	01-3602	6,069,539.44	2,467,735.34	8,537,274.78	6,423,509.79	2,686,779.85	9,110,289.64	6.7%
OPEB, Allocated	370	01-3702	3,023,880.84	912,360.17	3,936,241.01	3,234,442.12	1,177,517.26	4,411,959.38	12.1%
OPEB, Active Employees	375	51-3752	3,834,394.51	1,320,781.75	5,155,176.26	4,005,624.38	1,667,916.78	5,673,541.16	10.1%
Other Employee Benefits	390	01-3902	20,500.00	0.00	20,500.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			130,827,510.89	81,246,953.61	212,074,464.50	154,462,724.17	93,885,719.61	248,348,443.78	17.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	644.33	1,075,769.84	1,076,414.17	8,076,499.77	5,064,742.83	13,141,242.60	1120.8%
Books and Other Reference Materials	4	4200	410,401.05	575,365.10	985,766.15	2,923,282.81	238,800.39	3,162,083.20	220.8%
Materials and Supplies	•	4300	8,586,620.23	19,422,025.46	28,008,645.69	13,390,456.30	61,574,079.15	74,964,535.45	167.6%

		2021	-22 Unaudited Actua	als		2022-23 Budget		
Description Res	Object source Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment	4400	2,971,627.84	4,992,748.68	7,964,376.52	6,555,431.40	4,946,694.71	11,502,126.11	44.4%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		11,969,293.45	26,065,909.08	38,035,202.53	30,945,670.28	71,824,317.08	102,769,987.36	170.2%
SERVICES AND OTHER OPERATING EXPENDITURE	ES							
Subagreements for Services	5100	18,921,409.39	12,658,442.84	31,579,852.23	24,458,857.76	42,389,032.79	66,847,890.55	111.7%
Travel and Conferences	5200	1,079,764.64	879,992.33	1,959,756.97	2,138,085.52	1,864,846.54	4,002,932.06	104.3%
Dues and Memberships	5300	169,347.17	11,343.61	180,690.78	199,917.41	3,800.00	203,717.41	12.7%
Insurance	5400 - 5450	4,339,088.75	0.00	4,339,088.75	6,167,519.00	0.00	6,167,519.00	42.1%
Operations and Housekeeping Services	5500	12,781,520.22	59,709.09	12,841,229.31	12,911,064.72	165,541.60	13,076,606.32	1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,314,972.29	3,710,934.72	5,025,907.01	2,112,610.15	4,081,400.86	6,194,011.01	23.2%
Transfers of Direct Costs	5710	(399,924.48)	399,924.48	0.00	(1,288,652.13)	1,288,652.13	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	459,856.57	(5,047.14)	454,809.43	366,958.95	(8,135.02)	358,823.93	-21.1%
Professional/Consulting Services and Operating Expenditures	5800	16,253,698.41	34,728,011.33	50,981,709.74	38,817,177.78	42,972,598.46	81,789,776.24	60.4%
Communications	5900	6,191,046.18	1,240,831.58	7,431,877.76	5,638,885.31	64,473.66	5,703,358.97	-23.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		61,110,779.14	53,684,142.84	114,794,921.98	91,522,424.47	92,822,211.02	184,344,635.49	60.6%

			2021	1-22 Unaudited Actu	als		2022-23 Budget	-	
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		0400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements		6100 6170	0.00 604.69	0.00 582,921.86	0.00 583,526.55	0.00	0.00 45,279.46	0.00 45,279.46	
'				·				39,621,764.11	
Buildings and Improvements of Buildings		6200	426,004.33	2,999,712.69	3,425,717.02	282,012.04	39,339,752.07	39,621,764.11	1056.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	719,170.98	780,708.16	1,499,879.14	1,550,410.12	10,231,508.26	11,781,918.38	685.5%
Equipment Replacement		6500	0.00	0.00	0.00	115,000.00	0.00	115,000.00	Nev
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,145,780.00	4,363,342.71	5,509,122.71	1,947,422.16	49,616,539.79	51,563,961.95	836.0%
OTHER OUTGO (excluding Transfers of Indirec	t 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	30,358.00	0.00	30,358.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	52,307.79	0.00	52,307.79	90,000.00	0.00	90,000.00	72.1%
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		7211	0.00	0.00	0.00	0.00	0.00	0.00	
To JPAs		7212	0.00	0.00	0.00	0.00	0.00	0.00	
Special Education SELPA Transfers of Apportion	amonto	7213	0.00	0.00	0.00	0.00	0.00	0.00	0.07
To Districts or Charter Schools	6500	7221		1,329,471.32	1,329,471.32		1,395,000.00	1,395,000.00	4.9%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.09
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.09
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	
To County Offices	6360	7222		0.00	0.00		0.00	0.00	
To JPAs	6360	7223		0.00	0.00		0.00	0.00	
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0

		2021	1-22 Unaudited Actu	als		2022-23 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	2,932,494.63	2,932,494.63	0.00	2,888,750.00	2,888,750.00	-1.5%
Other Debt Service - Principal	7439	0.00	750,000.00	750,000.00	0.00	1,000,000.00	1,000,000.00	33.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		82,665.79	5,011,965.95	5,094,631.74	90,000.00	5,283,750.00	5,373,750.00	5.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310	(8,015,336.10)	8,015,336.10	0.00	(10,108,149.42)	10,108,149.42	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350	(1,579,318.88)	0.00	(1,579,318.88)	(2,247,448.00)	0.00	(2,247,448.00)	42.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		(9,594,654.98)	8,015,336.10	(1,579,318.88)	(12,355,597.42)	10,108,149.42	(2,247,448.00)	42.3%
TOTAL, EXPENDITURES		511,641,086.54	306,812,614.67	818,453,701.21	600,988,220.96	463,925,995.45	1,064,914,216.41	30.1%

			2021	1-22 Unaudited Actu	als		2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NTERFUND 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	731,001.45	731,001.45	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	731,001.45	731,001.45	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	0.09
Other Authorized Interfund Transfers Out		7619	265.30	0.00	265.30	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			265.30	0.00	265.30	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.00		0.00	0.00	

			2021	-22 Unaudited Actu	als		2022-23 Budget		
Description Res		bject odes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	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	:	3980	(67,515,529.02)	67,515,529.02	0.00	(83,056,446.60)	83,056,446.60	0.00	0.0%
Contributions from Restricted Revenues		3990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(67,515,529.02)	67,515,529.02	0.00	(83,056,446.60)	83,056,446.60	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(67,515,794.32)	68,246,530.47	730,736.15	(83,056,446.60)	83,056,446.60	0.00	-100.0%

			2021	I-22 Unaudited Actu	als		2022-23 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	599,524,568.33	0.00	599,524,568.33	630,144,308.00	0.00	630,144,308.00	5.1%
2) Federal Revenue		8100-8299	132,853.95	131,330,393.52	131,463,247.47	100,000.00	209,903,143.93	210,003,143.93	59.7%
3) Other State Revenue		8300-8599	9,148,327.44	121,323,015.03	130,471,342.47	9,732,604.22	155,618,499.88	165,351,104.10	26.7%
4) Other Local Revenue		8600-8799	(1,319,060.88)	12,652,092.35	11,333,031.47	5,368,558.98	4,999,088.60	10,367,647.58	-8.5%
5) TOTAL, REVENUES			607,486,688.84	265,305,500.90	872,792,189.74	645,345,471.20	370,520,732.41	1,015,866,203.61	16.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		294,906,173.80	191,595,848.76	486,502,022.56	342,972,967.92	269,737,724.51	612,710,692.43	25.9%
2) Instruction - Related Services	2000-2999		80,356,790.70	30,060,152.25	110,416,942.95	98,987,613.13	70,646,567.81	169,634,180.94	53.6%
3) Pupil Services	3000-3999		54,919,533.66	32,212,410.48	87,131,944.14	70,887,404.71	27,880,320.45	98,767,725.16	13.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		1,347,401.10	309,144.42	1,656,545.52	1,214,398.73	81,514.83	1,295,913.56	-21.8%
6) Enterprise	6000-6999		28,222.89	48,714.81	76,937.70	0.10	0.00	0.10	-100.0%
7) General Administration	7000-7999		26,818,300.49	21,976,628.07	48,794,928.56	32,107,407.22	17,223,026.50	49,330,433.72	1.19
8) Plant Services	8000-8999		53,181,998.11	25,595,249.93	78,777,248.04	54,728,429.15	73,070,591.35	127,799,020.50	62.2%
9) Other Outgo	9000-9999	Except 7600-7699	82,665.79	5,014,465.95	5,097,131.74	90,000.00	5,286,250.00	5,376,250.00	5.5%
10) TOTAL, EXPENDITURES			511,641,086.54	306,812,614.67	818,453,701.21	600,988,220.96	463,925,995.45	1,064,914,216.41	30.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B	10)		95,845,602.30	(41,507,113.77)	54,338,488.53	44,357,250.24	(93,405,263.04)	(49,048,012.80)	-190.3%
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers a) Transfers In		8900-8929	0.00	731,001.45	731,001.45	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	265.30	0.00	265.30	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions		8980-8999	(67,515,529.02)	67,515,529.02	0.00	(83,056,446.60)	83,056,446.60	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/U	ISES	2000 0000	(67,515,794.32)	68,246,530.47	730,736.15	(83,056,446.60)	83,056,446.60	0.00	

			2021	1-22 Unaudited Act	uals		2022-23 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND									
BALANCE (C + D4)			28,329,807.98	26,739,416.70	55,069,224.68	(38,699,196.36)	(10,348,816.44)	(49,048,012.80)	-189.1%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance a) As of July 1 - Unaudited		9791	80,454,457.84	56,378,013.77	136,832,471.61	108,784,265.82	83,117,430.47	191,901,696.29	40.2%
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)			80,454,457.84	56,378,013.77	136,832,471.61	108,784,265.82	83,117,430.47	191,901,696.29	40.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,454,457.84	56,378,013.77	136,832,471.61	108,784,265.82	83,117,430.47	191,901,696.29	40.2%
2) Ending Balance, June 30 (E + F1e)			108,784,265.82	83,117,430.47	191,901,696.29	70,085,069.46	72,768,614.03	142,853,683.49	-25.6%
Components of Ending Fund Balance a) Nonspendable		0=44				242 222 22		0.40.000.00	0.50/
Revolving Cash		9711	211,000.00	0.00	211,000.00	210,000.00	0.00	210,000.00	
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	88,988.97	0.00	88,988.97	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	83,117,430.47	83,117,430.47	0.00	72,768,614.03	72,768,614.03	-12.5%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	92,084,276.85	0.00	92,084,276.85	49,075,069.46	0.00	49,075,069.46	-46.7%
Increased MPP Requirement	0000	9780	37,452,109.03		37,452,109.03			, ,	
Reserve for Deficit Spending	0000	9780	54,632,167.82		54,632,167.82				
Reserve for Declining Enrollment Impac	0000	9780				32,189,247.46		32,189,247.46	
Reserve for Textbook Adoption	0000	9780				16,885,822.00		16,885,822.00	
e) Unassigned/Unappropriated						,			
Reserve for Economic Uncertainties		9789	16,400,000.00	0.00	16,400,000.00	20,800,000.00	0.00	20,800,000.00	26.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

2021-22

2022-23

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		2021-22	2022-23
Resource	Description	Unaudited Actuals	Budget
2600	Expanded Learning Opportunities Program	23,430,936.32	23,430,936.32
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,093,915.14	1,093,915.14
6230	California Clean Energy Jobs Act	437,276.61	437,276.61
6266	Educator Effectiveness, FY 2021-22	11,939,039.42	11,939,039.42
6300	Lottery: Instructional Materials	2,721,207.01	945,641.78
6536	Special Ed: Dispute Prevention and Dispute Resolution	702,402.76	194,871.76
6537	Special Ed: Learning Recovery Support	736,375.26	224,899.26
6547	Special Education Early Intervention Preschool Grant	2,088,685.00	830,488.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	1,612,473.00	1,612,473.00
7029	Child Nutrition: Food Service Staff Training Funds	228,325.49	228,325.49
7085	Learning Communities for School Success Program	1,899,228.80	1,899,228.80
7311	Classified School Employee Professional Development Block Grant	310,740.67	310,740.67
7412	A-G Access/Success Grant	3,447,107.00	0.00
7413	A-G Learning Loss Mitigation Grant	1,292,306.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	674,231.98	366,642.77
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	3,694,544.37	2,445,499.37
7810	Other Restricted State	345,377.00	345,377.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section	4,110,677.95	4,110,677.95
9010	Other Restricted Local	22,352,580.69	22,352,580.69
Total, Restric	cted Balance	83,117,430.47	72,768,614.03
	·		

Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
	8010-8099	0.00	0.00	0.0%
	8100-8299	0.00	0.00	0.0%
	8300-8599	0.00	0.00	0.0%
	8600-8799	1,607,871.32	0.00	-100.0%
		1,607,871.32	0.00	-100.0%
	1000-1999	0.00	0.00	0.0%
	2000-2999	0.00	0.00	0.0%
	3000-3999	0.00		0.0%
	4000-4999	0.00		0.0%
				-100.0%
				0.0%
		0.00	0.00	0.070
	7400-7499	0.00	0.00	0.0%
	7300-7399	0.00	0.00	0.0%
		1,235,184.76	0.00	-100.0%
		372,686.56	0.00	-100.0%
	8900-8929	0.00	0.00	0.0%
	7600-7629	0.00	0.00	0.0%
	8930-8979	0.00	0.00	0.0%
				0.0%
				0.0%
	0900-0999			0.0%
	Resource Codes	8010-8099 8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399	Resource Codes Object Codes Unaudited Actuals 8010-8099 0.00 8100-8299 0.00 8300-8599 0.00 8600-8799 1,607,871.32 1000-1999 0.00 2000-2999 0.00 4000-4999 0.00 5000-5999 1,235,184.76 6000-6999 0.00 7100-7299, 7400-7499 0.00 7300-7399 0.00 1,235,184.76 372,686.56 8900-8929 0.00 7600-7629 0.00 8930-8979 0.00 7630-7699 0.00	Resource Codes

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			372,686.56	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	1,764,781.12	2,137,467.68	21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,764,781.12	2,137,467.68	21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,764,781.12	2,137,467.68	21.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			2,137,467.68	2,137,467.68	0.0%
Revolving Cash		9711	2,250.00	0.00	-100.0%
Stores		9712	158,816.15	0.00	-100.0%
Prepaid Items		9713	4,208.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,972,193.53	2,137,467.68	8.4%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasure	/	9111	0.00		
b) in Banks	,	9120	1,972,085.53		
c) in Revolving Cash Account		9130	2,250.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	108.00		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	158,816.15		
7) Prepaid Expenditures		9330	4,208.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,137,467.68		
H. DEFERRED OUTFLOWS OF RESOURCES			2,101,101.00		
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES			0.00		
1) Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES		3000	0.00		
J. DEFERRED INFLOWS OF RESOURCES			3.00		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		2330	0.00		
K. FUND EQUITY			2.00		
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			2,137,467.68		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,607,871.32	0.00	-100.0%
TOTAL, REVENUES			1,607,871.32	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

<u>Description</u> R	esource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
BOOKS AND SUPPLIES					
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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,235,184.76	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	JRES		1,235,184.76	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS		0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,235,184.76	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES		0.0,000.000.00		_uugu	5
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,607,871.32	0.00	100.0%
5) TOTAL, REVENUES			1,607,871.32	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,235,184.76	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,235,184.76	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			372,686.56	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%
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		2223 0000	0.00	0.00	0.0%

			2021-22	2022-23	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			372,686.56	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,764,781.12	2,137,467.68	21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,764,781.12	2,137,467.68	21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,764,781.12	2,137,467.68	21.1%
2) Ending Balance, June 30 (E + F1e)			2,137,467.68	2,137,467.68	0.0%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	2,250.00	0.00	-100.0%
Stores		9712	158,816.15	0.00	-100.0%
Prepaid Items		9713	4,208.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,972,193.53	2,137,467.68	8.4%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Student Activity Special Revenue Fund Exhibit: Restricted Balance Detail

San Bernardino City Unified San Bernardino County

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		2021-22	2022-23	
Resource	Description	Unaudited Actuals	Budget	
8210	Student Activity Funds	1,972,193.53	2,137,467.68	
Total, Restr	ricted Balance	1,972,193.53	2,137,467.68	

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	851,353.58	870,222.00	2.2%
3) Other State Revenue		8300-8599	358,353.47	242,051.86	-32.5%
4) Other Local Revenue		8600-8799	7,033,600.71	6,690,297.00	-4.9%
5) TOTAL, REVENUES			8,243,307.76	7,802,570.86	-5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,142,776.36	3,117,174.91	-0.8%
2) Classified Salaries		2000-2999	1,313,016.27	1,455,826.16	10.9%
3) Employee Benefits		3000-3999	2,390,729.68	2,395,149.24	0.2%
4) Books and Supplies		4000-4999	288,765.91	253,102.55	-12.4%
5) Services and Other Operating Expenditures		5000-5999	354,261.49	319,346.00	-9.9%
6) Capital Outlay		6000-6999	25,148.83	0.00	-100.0%
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	278,297.29	261,972.00	-5.9%
9) TOTAL, EXPENDITURES			7,792,995.83	7,802,570.86	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			450,311.93	0.00	-100.0%
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%
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)	Resource Godes	Object Oddes	450,311.93	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,125,523.73	2,575,835.66	21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,125,523.73	2,575,835.66	21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,125,523.73	2,575,835.66	21.2%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			2,575,835.66	2,575,835.66	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
•		-			
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,536,358.72	2,536,358.72	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	39,476.94	39,476.94	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		-		M -2-2	
Cash a) in County Treasury		9110	2,638,433.23		
The sound of the second o		9111	(40,831.00)		
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	817,797.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	104,846.46		
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			3,520,246.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	491,262.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	106,837.96		
4) Current Loans		9640			
5) Unearned Revenue		9650	346,310.80		
6) TOTAL, LIABILITIES			944,410.96		
J. DEFERRED INFLOWS OF RESOURCES			,		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			5.50		
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			2,575,835.66		

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	0.09
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.09
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	851,353.58	870,222.00	2.2%
TOTAL, FEDERAL REVENUE			851,353.58	870,222.00	2.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	40,210.47	54,814.00	36.3%
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	318,143.00	187,237.86	-41.19
TOTAL, OTHER STATE REVENUE			358,353.47	242,051.86	-32.5%

Description OTHER LOCAL REVENUE	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	:	8662	(55,704.00)	0.00	-100.0%
Fees and Contracts Adult Education Fees		8671	152,151.65	0.00	-100.0%
Interagency Services		8677	6,792,744.00	6,479,927.00	-4.6%
Other Local Revenue					
All Other Local Revenue		8699	144,409.06	210,370.00	45.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,033,600.71	6,690,297.00	-4.9%
TOTAL, REVENUES			8,243,307.76	7,802,570.86	-5.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,290,286.21	2,140,096.91	-6.6
Certificated Pupil Support Salaries		1200	133,465.45	221,483.00	65.9
Certificated Supervisors' and Administrators' Salaries		1300	618,529.47	649,747.00	5.0
Other Certificated Salaries		1900	100,495.23	105,848.00	5.3
TOTAL, CERTIFICATED SALARIES			3,142,776.36	3,117,174.91	-0.8
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	55,500.59	125,539.00	126.2
Classified Support Salaries		2200	330,718.32	331,294.00	0.2
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	926,797.36	998,993.16	7.8
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			1,313,016.27	1,455,826.16	10.9
EMPLOYEE BENEFITS					
STRS		3101-3102	819,171.06	575,361.74	-29.8
PERS		3201-3202	315,578.45	397,615.65	26.0
OASDI/Medicare/Alternative		3301-3302	150,614.22	160,699.44	6.7
Health and Welfare Benefits		3401-3402	915,654.42	1,048,417.72	14.5
Unemployment Insurance		3501-3502	21,941.00	22,843.04	4.1
Workers' Compensation		3601-3602	85,614.83	87,716.15	2.5
OPEB, Allocated		3701-3702	33,229.28	47,354.12	42.5
OPEB, Active Employees		3751-3752	48,926.42	55,141.38	12.7
Other Employee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			2,390,729.68	2,395,149.24	0.2
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	59,005.47	3,616.11	-93.9
Books and Other Reference Materials		4200	67.43	0.00	-100.0
Materials and Supplies		4300	27,567.95	179,486.44	551.1
Noncapitalized Equipment		4400	202,125.06	70,000.00	-65.4
TOTAL, BOOKS AND SUPPLIES			288,765.91	253,102.55	-12.4

Description I	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	0.09
Travel and Conferences		5200	5,375.15	10,436.00	94.2
Dues and Memberships		5300	600.00	1,500.00	150.09
Insurance		5400-5450	1,825.00	2,500.00	37.0
Operations and Housekeeping Services		5500	157,000.00	146,780.00	-6.5
Rentals, Leases, Repairs, and Noncapitalized Improvement	s	5600	8.51	14,100.00	165587.4
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	19,781.86	11,800.00	-40.3°
Professional/Consulting Services and					
Operating Expenditures		5800	149,566.39	124,730.00	-1 <u>6.6°</u>
Communications		5900	20,104.58	7,500.00	-62.7°
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		354,261.49	319,346.00	-9.9
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.00
Land Improvements		6170	0.00	0.00	0.00
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Equipment		6400	25,148.83	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			25,148.83	0.00	-100.0°
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	0.00
Payments to County Offices		7142	0.00	0.00	0.00
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			5.55	3.33	0.0
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C		1-100	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	5				
Transfers of Indirect Costs - Interfund		7350	278,297.29	261,972.00	-5.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIREC	CT COSTS		278,297.29	261,972.00	-5.9%
TOTAL, EXPENDITURES			7,792,995.83	7,802,570.86	0.1%

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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/		7613	0.00	0.00	0.09/
County School Facilities Fund					0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

			2021-22	2022-23	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	851,353.58	870,222.00	2.2%
3) Other State Revenue		8300-8599	358,353.47	242,051.86	-32.5%
4) Other Local Revenue		8600-8799	7,033,600.71	6,690,297.00	
5) TOTAL, REVENUES			8,243,307.76	7,802,570.86	-5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,981,852.80	3,715,605.57	-6.7%
2) Instruction - Related Services	2000-2999		2,532,238.19	2,685,172.29	6.0%
3) Pupil Services	3000-3999		287,276.48	406,476.00	41.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		278,297.29	261,972.00	-5.9%
8) Plant Services	8000-8999		713,331.07	733,345.00	2.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,792,995.83	7,802,570.86	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			450,311.93	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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		7000-7023	0.00	0.00	0.070
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%

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Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			450,311.93	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,125,523.73	2,575,835.66	21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,125,523.73	2,575,835.66	21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,125,523.73	2,575,835.66	21.2%
2) Ending Balance, June 30 (E + F1e)			2,575,835.66	2,575,835.66	0.0%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,536,358.72	2,536,358.72	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	39,476.94	39,476.94	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%

San Bernardino City Unified San Bernardino County

Unaudited Actuals Adult Education Fund Exhibit: Restricted Balance Detail

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Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
6371	CalWORKs for ROCP or Adult Education	106,950.01	106,950.01
6391	Adult Education Program	2,425,550.64	2,425,550.64
9010	Other Restricted Local	3,858.07	3,858.07
Total, Restri	cted Balance	2,536,358.72	2,536,358.72

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	701,075.00	563,950.00	-19.6%
3) Other State Revenue		8300-8599	9,450,740.74	13,667,391.00	44.6%
4) Other Local Revenue		8600-8799	255,344.56	105,160.00	-58.8%
5) TOTAL, REVENUES			10,407,160.30	14,336,501.00	37.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,289,051.87	4,360,974.00	1.7%
2) Classified Salaries		2000-2999	2,939,602.45	3,596,650.02	22.4%
3) Employee Benefits		3000-3999	4,188,947.56	4,800,055.37	14.6%
4) Books and Supplies		4000-4999	503,479.16	393,130.92	-21.9%
5) Services and Other Operating Expenditures		5000-5999	398,075.45	323,153.69	-18.8%
6) Capital Outlay		6000-6999	61,369.55	300,000.00	388.8%
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	526,384.67	562,537.00	6.9%
9) TOTAL, EXPENDITURES			12,906,910.71	14,336,501.00	11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(2.422.22.4)		
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			(2,499,750.41)	0.00	-100.0%
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%
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)			(2,499,750.41)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,576,640.20	3,076,889.79	-44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,576,640.20	3,076,889.79	-44.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,576,640.20	3,076,889.79	-44.8%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			3,076,889.79	3,076,889.79	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
·					
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,123,892.44	3,123,892.44	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	(47,002.65)	(47,002.65)	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash		0440	0.070.000.40		
a) in County Treasury		9110	3,978,989.12		
Fair Value Adjustment to Cash in County Treasury		9111	(61,577.00)		
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	17,280.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,184,744.28		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,119,436.97		
H. DEFERRED OUTFLOWS OF RESOURCES			5,775,755,555		
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES			0.00		
Accounts Payable		9500	767,911.89		
Due to Grantor Governments		9590	0.00		
*					
3) Due to Other Funds		9610	227,836.48		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,046,798.81		
6) TOTAL, LIABILITIES			2,042,547.18		
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)					

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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	701,075.00	563,950.00	-19.6%
TOTAL, FEDERAL REVENUE			701,075.00	563,950.00	-19.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from					
State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	8,947,361.00	13,647,391.00	52.5%
All Other State Revenue	All Other	8590	503,379.74	20,000.00	-96.0%
TOTAL, OTHER STATE REVENUE			9,450,740.74	13,667,391.00	44.6%
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	52,770.93	5,100.00	-90.3%
Net Increase (Decrease) in the Fair Value of Investment	ts	8662	(110,145.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	100,000.00	New
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue				3.32	
All Other Local Revenue		8699	312,718.63	60.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		3,30	255,344.56	105,160.00	-58.8%
TOTAL, REVENUES			10,407,160.30	14,336,501.00	-56.6% 37.8%

Description	Resource Codes Object Cod	2021-22 es Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES				
Certificated Teachers' Salaries	1100	3,865,439.88	3,915,164.00	1.3%
Certificated Pupil Support Salaries	1200	85,869.81	93,940.00	9.4%
Certificated Supervisors' and Administrators' Salaries	1300	158,951.95	165,311.00	4.0%
Other Certificated Salaries	1900	178,790.23	186,559.00	4.3%
TOTAL, CERTIFICATED SALARIES		4,289,051.87	4,360,974.00	1.7%
CLASSIFIED SALARIES			, ,	
Classified Instructional Salaries	2100	2,315,460.10	2,767,683.02	19.5%
Classified Support Salaries	2200	92,012.49	151,840.00	65.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	532,129.86	677,127.00	27.2%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		2,939,602.45	3,596,650.02	22.4%
EMPLOYEE BENEFITS				
STRS	3101-3102	1,037,143.55	765,635.00	-26.2%
PERS	3201-3202	766,060.99	1,133,523.00	48.0%
OASDI/Medicare/Alternative	3301-3302	308,268.60	391,388.00	27.0%
Health and Welfare Benefits	3401-3402	1,745,473.39	2,118,193.37	21.4%
Unemployment Insurance	3501-3502	2 35,154.56	41,966.00	19.4%
Workers' Compensation	3601-3602	2 138,305.06	161,152.00	16.5%
OPEB, Allocated	3701-3702	2 71,372.35	86,890.00	21.7%
OPEB, Active Employees	3751-3752	2 87,169.06	101,308.00	16.2%
Other Employee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		4,188,947.56	4,800,055.37	14.6%
BOOKS AND SUPPLIES				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	366,794.25	391,130.92	6.6%
Noncapitalized Equipment	4400	136,684.91	2,000.00	-98.5%
Food	4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		503,479.16	393,130.92	-21.9%

Description F	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	11,990.42	5,606.00	-53.2%
Dues and Memberships		5300	300.00	500.00	66.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	34,133.98	66,500.00	94.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements	S	5600	6,639.45	25,815.91	288.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	47,622.41	25,372.00	-46.7%
Professional/Consulting Services and Operating Expenditures		5800	296,952.08	199,359.78	-32.9%
Communications		5900	437.11	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		398,075.45	323,153.69	-18.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	61,369.55	300,000.00	388.8%
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			61,369.55	300,000.00	388.8%
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 Co	osts)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	526,384.67	562,537.00	6.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS		526,384.67	562,537.00	6.9%

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	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	701,075.00	563,950.00	-19.6%
3) Other State Revenue		8300-8599	9,450,740.74	13,667,391.00	44.6%
4) Other Local Revenue		8600-8799	255,344.56	105,160.00	58.8%
5) TOTAL, REVENUES			10,407,160.30	14,336,501.00	37.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		319,673.46	315,607.00	-1.3%
2) Instruction - Related Services	2000-2999		435,168.45	560,210.00	28.7%
3) Pupil Services	3000-3999		138,144.51	140,159.00	1.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		11,222,027.72	12,061,016.22	7.5%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		526,384.67	562,537.00	6.9%
8) Plant Services	8000-8999		265,511.90	696,971.78	162.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,906,910.71	14,336,501.00	11.1%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,499,750.41)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		2000 2020	0.00	0.00	0.0%
a) Transfers In b) Transfers Out		8900-8929 7600-7629	0.00	0.00	0.0%
Transiers Out Other Sources/Uses		1000-1029	0.00	0.00	U.U%
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,499,750.41)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,576,640.20	3,076,889.79	-44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,576,640.20	3,076,889.79	-44.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,576,640.20	3,076,889.79	-44.8%
2) Ending Balance, June 30 (E + F1e)			3,076,889.79	3,076,889.79	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	3,123,892.44	3,123,892.44	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(47,002.65)	(47,002.65)	0.0%

Unaudited Actuals Child Development Fund Exhibit: Restricted Balance Detail

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Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5058	Child Development: Coronavirus Response and Relief Supple	280,159.01	280,159.01
5059	Child Development: ARP California State Preschool Program	312,000.00	312,000.00
6130	Child Development: Center-Based Reserve Account	2,410,050.40	2,410,050.40
9010	Other Restricted Local	121,683.03	121,683.03
Total, Restr	icted Balance	3,123,892.44	3,123,892.44

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,007,171.00	2,138,841.00	6.6%
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	(24,808.92)	7,500.00	-130.2%
5) TOTAL, REVENUES			1,982,362.08	2,146,341.00	8.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,973,244.71	2,008,671.00	1.8%
6) Capital Outlay		6000-6999	0.00	6,000.00	New
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			1,973,244.71	2,014,671.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER EINANCING SOURCES AND USES (AF. BO)			9,117.37	131,670.00	1344.2%
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			9,117.37	131,070.00	1344.270
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%
Other Sources/Uses 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)			9,117.37	131,670.00	1344.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,244,072.37	1,253,189.74	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,244,072.37	1,253,189.74	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,244,072.37	1,253,189.74	0.7%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,253,189.74	1,384,859.74	10.5%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
		-			
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,253,189.74	1,384,859.74	10.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	_		2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	1,425,504.80		
1) Fair Value Adjustment to Cash in County Treasur	у	9111	(22,061.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,769.94		
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			1,405,213.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	152,024.00		
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			152,024.00		
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)			1,253,189.74		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	2,007,171.00	2,138,841.00	6.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,007,171.00	2,138,841.00	6.6%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,512.08	7,500.00	15.2%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	(31,321.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(24,808.92)	7,500.00	-130.2%
TOTAL, REVENUES			1,982,362.08	2,146,341.00	8.3%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	its	5600	1,973,244.71	2,007,671.00	1.7%
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	1,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		1,973,244.71	2,008,671.00	1.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	6,000.00	New
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	6,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,973,244.71	2,014,671.00	2.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL OTHER FINANCING COURSES (1972)					
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,007,171.00	2,138,841.00	6.6%
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	(24,808.92)	7,500.00	130.2%
5) TOTAL, REVENUES			1,982,362.08	2,146,341.00	8.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,973,244.71	2,014,671.00	2.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,973,244.71	2,014,671.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			9,117.37	131,670.00	1344.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					-
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,117.37	131,670.00	1344.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,244,072.37	1,253,189.74	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,244,072.37	1,253,189.74	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,244,072.37	1,253,189.74	0.7%
2) Ending Balance, June 30 (E + F1e)			1,253,189.74	1,384,859.74	10.5%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	1,253,189.74	1,384,859.74	10.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Bernardino City Unified San Bernardino County

Unaudited Actuals Deferred Maintenance Fund Exhibit: Restricted Balance Detail

36 67876 0000000 Form 14

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

Description	Resource Codes Object Code	2021-22 es 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	(874,538.67)	322,502.76	-136.9%
5) TOTAL, REVENUES		(874,538.67)	322,502.76	-136.9%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	29,873.04	70,221.00	135.1%
3) Employee Benefits	3000-3999	13,965.58	37,578.41	169.1%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	1,815,415.48	1,497,365.61	-17.5%
6) Capital Outlay	6000-6999	17,495,940.31	33,390,796.01	90.8%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		9,424,812.00	37.8%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		26,195,561.05	44,420,773.03	69.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AF. BO)		(27,070,000,72)	(44,009,270,27)	62.0%
D. OTHER FINANCING SOURCES/USES		(27,070,099.72)	(44,098,270.27)	62.9%
1) Interfund Transfers				
a) Transfers In	8900-8929	608,644.83	0.00	-100.0%
b) Transfers Out	7600-7629	337.93	0.00	-100.0%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.0%
3) Contributions	8980-8999		0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		608,306.90	0.00	-100.0%

<u>Description</u>	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,461,792.82)	(44,098,270.27)	66.6%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	79,265,928.47	52,219,331.08	-34.1%
b) Audit Adjustments		9793	(584,804.57)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			78,681,123.90	52,219,331.08	-33.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,681,123.90	52,219,331.08	-33.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			52,219,331.08	8,121,060.81	-84.4%
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	52,219,331.08	8,121,060.81	-84.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	54,583,130.26		
Fair Value Adjustment to Cash in County Treasury	/	9111	(844,707.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	771,141.49		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	149,152.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	17,124.43		
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			54,675,841.33		
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	2,455,931.51		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	578.74		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,456,510.25		
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)			52,219,331.08		

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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	2.00	0.00	-100.0%
Interest		8660	508,783.33	322,502.76	-36.6%
Net Increase (Decrease) in the Fair Value of Investment:	s	8662	(1,383,324.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		-	(874,538.67)	322,502.76	-136.9%
TOTAL, REVENUES			(874,538.67)	322,502.76	-136.9%

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	22,398.33	52,694.00	135.3%
Clerical, Technical and Office Salaries		2400	7,474.71	17,527.00	134.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			29,873.04	70,221.00	135.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,595.35	18,327.68	177.9%
OASDI/Medicare/Alternative		3301-3302	2,104.18	5,386.42	156.0%
Health and Welfare Benefits		3401-3402	4,027.91	10,573.00	162.5%
Unemployment Insurance		3501-3502	158.34	352.00	122.3%
Workers' Compensation		3601-3602	574.63	1,352.00	135.3%
OPEB, Allocated		3701-3702	233.83	737.31	215.3%
OPEB, Active Employees		3751-3752	271.34	850.00	213.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,965.58	37,578.41	169.1%
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	162.00	27.00	-83.3%
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 Improvement	nts	5600	11,450.31	2,200.00	-80.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	20,000.00	Nev

Description F	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and					
Operating Expenditures		5800	1,803,803.17	1,475,138.61	-18.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		1,815,415.48	1,497,365.61	-17.5%
CAPITAL OUTLAY					
Land		6100	1,033,893.47	1,293,706.39	25.1%
Land Improvements		6170	256,933.83	478,546.12	86.3%
Buildings and Improvements of Buildings		6200	16,189,263.33	29,813,540.40	84.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	15,849.68	1,805,003.10	11288.3%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,495,940.31	33,390,796.01	90.8%
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	975,366.64	3,409,812.00	249.6%
Other Debt Service - Principal		7439	5,865,000.00	6,015,000.00	2.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		6,840,366.64	9,424,812.00	37.8%
TOTAL, EXPENDITURES			26,195,561.05	44,420,773.03	69.6%

			2024 22	2022 22	Down out
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	608,644.83	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			608,644.83	0.00	-100.0%
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	337.93	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			337.93	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
		6933	0.00	0.00	0.076
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		7651	0.00	0.00	0.0%
Lapsed/Reorganized LEAs					
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)			608,306.90	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(874,538.67)	322,502.76	136.9%
5) TOTAL, REVENUES			(874,538.67)	322,502.76	-136.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		19,351,619.41	34,992,386.03	80.8%
9) Other Outgo	9000-9999	Except 7600-7699	6,843,941.64	9,428,387.00	37.8%
10) TOTAL, EXPENDITURES			26,195,561.05	44,420,773.03	69.6%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(27,070,099.72)	(44,098,270.27)	62.9%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	609 644 92	0.00	100.0%
b) Transfers Out		7600-7629	608,644.83 337.93	0.00	-100.0% -100.0%
2) Other Sources/Uses		1000-1029	337.93	0.00	-100.0%
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			608,306.90	0.00	-100.0%

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<u>Description</u>	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,461,792.82)	(44,098,270.27)	66.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,265,928.47	52,219,331.08	-34.1%
b) Audit Adjustments		9793	(584,804.57)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			78,681,123.90	52,219,331.08	-33.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,681,123.90	52,219,331.08	-33.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			52,219,331.08	8,121,060.81	-84.4%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	52,219,331.08	8,121,060.81	-84.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Bernardino City Unified San Bernardino County

Unaudited Actuals Building Fund Exhibit: Restricted Balance Detail

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES		•			
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,253,082.37	1,052,165.40	-67.7%
5) TOTAL, REVENUES			3,253,082.37	1,052,165.40	-67.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	20,220.53	0.00	-100.0%
3) Employee Benefits		3000-3999	9,339.71	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,480.62	25,490.33	89.1%
6) Capital Outlay		6000-6999	1,576,885.41	11,599,086.79	635.6%
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%
		7300-7399			
9) TOTAL, EXPENDITURES			1,619,926.27	11,624,577.12	617.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			1,633,156.10	(10,572,411.72)	-747.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,633,156.10	(10,572,411.72)	-747.4%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	8,060,107.43	9,693,263.53	20.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,060,107.43	9,693,263.53	20.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,060,107.43	9,693,263.53	20.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			9,693,263.53	(879,148.19)	-109.1%
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	9,693,263.53	0.00	-100.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(879,148.19)	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS				- *	
1) Cash		0440	40 457 007 00		
a) in County Treasury		9110	10,157,807.66		
Fair Value Adjustment to Cash in County Treasur	гу	9111	(157,198.00)		
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	74,310.79		
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			10,074,920.45		
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	372,699.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,957.16		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			381,656.92		
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) - (l6 + J2)			9,693,263.53		

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		0000	0.00	0.00	0.0%
OTHER LOCAL REVENUE			0.00	0.00	0.07
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	65,857.51	52,165.40	-20.8%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	(211,546.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,398,770.86	1,000,000.00	-70.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,253,082.37	1,052,165.40	-67.7%
TOTAL, REVENUES			3,253,082.37	1,052,165.40	-67.79

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		.000	0.00	0.00	0.0%
CLASSIFIED SALARIES			0.00	0.00	0.070
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	15,364.55	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	4,855.98	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			20,220.53	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,131.82	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,421.97	0.00	-100.0%
Health and Welfare Benefits		3401-3402	2,975.38	0.00	-100.0%
Unemployment Insurance		3501-3502	75.01	0.00	-100.0%
Workers' Compensation		3601-3602	389.02	0.00	-100.0%
OPEB, Allocated		3701-3702	160.39	0.00	-100.0%
OPEB, Active Employees		3751-3752	186.12	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,339.71	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ents	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	13,480.62	25,490.33	89.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENI	DITURES		13,480.62	25,490.33	89.1%
CAPITAL OUTLAY					
Land		6100	88,173.00	10,000.00	-88.7%
Land Improvements		6170	100,000.00	14,312.47	-85.7%
Buildings and Improvements of Buildings		6200	1,388,712.41	11,574,774.32	733.5%
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			1,576,885.41	11,599,086.79	635.6%
OTHER OUTGO (excluding Transfers of Indirect Costs	s)				
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 Indirec	t Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,619,926.27	11,624,577.12	617.6%

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		0010	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			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					
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		. 555	0.00	0.00	0.0%
CONTRIBUTIONS			5.00	5.60	<u> </u>
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			5.50	5.50	
(a - b + c - d + e)			0.00	0.00	0.09

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,253,082.37	1,052,165.40	67.7%
5) TOTAL, REVENUES			3,253,082.37	1,052,165.40	-67.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,619,926.27	11,624,577.12	617.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,619,926.27	11,624,577.12	617.6%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,633,156.10	(10,572,411.72)	-747.4%
D. OTHER FINANCING SOURCES/USES					
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			2.30	3.00	2.070
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%

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Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,633,156.10	(10,572,411.72)	-747.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,060,107.43	9,693,263.53	20.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,060,107.43	9,693,263.53	20.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,060,107.43	9,693,263.53	20.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			9,693,263.53	(879,148.19)	-109.1%
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	9,693,263.53	0.00	-100.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(879,148.19)	New

Unaudited Actuals Capital Facilities Fund Exhibit: Restricted Balance Detail

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Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	9,693,263.53	0.00
Total, Restric	cted Balance	9,693,263.53	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,663,050.00	6,000,000.00	-43.7%
4) Other Local Revenue		8600-8799	(443,890.00)	222,282.30	-150.1%
5) TOTAL, REVENUES			10,219,160.00	6,222,282.30	-39.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,035,216.16	37,912,407.73	839.5%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,035,216.16	37,912,407.73	839.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			6,183,943.84	(31,690,125.43)	-612.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,926,874.03	0.00	-100.0%
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			(1,926,874.03)	0.00	-100.0%

<u>Description</u>	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,257,069.81	(31,690,125.43)	-844.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		0704	00 505 045 44	0.4 700 445 00	40.007
a) As of July 1 - Unaudited		9791	30,535,345.41	34,792,415.22	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,535,345.41	34,792,415.22	13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,535,345.41	34,792,415.22	13.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			34,792,415.22	3,102,289.79	-91.1%
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	34,792,415.22	3,102,289.79	-91.1%
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	29,839,342.60		
Fair Value Adjustment to Cash in County Treasur	у	9111	(461,782.00)		
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	6,069,462.40		
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			35,447,023.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	654,607.78		
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			654,607.78		
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)			34,792,415.22		

<u></u>					
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	10,663,050.00	6,000,000.00	-43.7%
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			10,663,050.00	6,000,000.00	-43.7%
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	226,580.00	222,282.30	-1.9%
Net Increase (Decrease) in the Fair Value of Investment	S	8662	(670,470.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(443,890.00)	222,282.30	-150.1%
TOTAL, REVENUES			10,219,160.00	6,222,282.30	-39.1%

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 Co	odes Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.09
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	3,829,223.41	35,731,236.04	833.1
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0
Equipment	6400	205,992.75	2,181,171.69	958.9
Equipment Replacement	6500	0.00	0.00	0.0
Lease Assets	6600	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		4,035,216.16	37,912,407.73	839.5
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0.00	0.0
To County Offices	7212	0.00	0.00	0.0
To JPAs	7213	0.00	0.00	0.0
All Other Transfers Out to All Others	7299	0.00	0.00	0.0
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0
Other Debt Service - Principal	7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0
TOTAL, EXPENDITURES		4,035,216.16	37,912,407.73	839.5

Unaudited Actuals County School Facilities Fund Expenditures by Object

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	1,926,874.03	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,926,874.03	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%
(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)			(1,926,874.03)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,663,050.00	6,000,000.00	-43.7%
4) Other Local Revenue		8600-8799	(443,890.00)	222,282.30	-150.1%
5) TOTAL, REVENUES			10,219,160.00	6,222,282.30	-39.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,035,216.16	37,912,407.73	839.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,035,216.16	37,912,407.73	839.5%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,183,943.84	(31,690,125.43)	-612.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		0000 0000	0.00	0.00	0.50
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,926,874.03	0.00	-100.0%
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			(1,926,874.03)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,257,069.81	(31,690,125.43)	-844.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,535,345.41	34,792,415.22	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,535,345.41	34,792,415.22	13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,535,345.41	34,792,415.22	13.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			34,792,415.22	3,102,289.79	-91.1%
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	34,792,415.22	3,102,289.79	-91.1%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	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%

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		2021-22	2022-23	
Resource Description		Unaudited Actuals	Budget	
7710	State School Facilities Projects	34,792,415.22	3,102,289.79	
Total, Restric	eted Balance	34,792,415.22	3,102,289.79	

Description	Resource Codes Object Cod	2021-22 es Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-829	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	(10,968.29)	82,437.26	-851.6%
5) TOTAL, REVENUES		(10,968.29)	82,437.26	-851.6%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	22,606.17	0.00	-100.0%
3) Employee Benefits	3000-3999	10,248.42	0.00	-100.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-599	344,854.10	225,493.24	-34.6%
6) Capital Outlay	6000-6999	4,886,368.50	6,356,377.56	30.1%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-739	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		5,264,077.19	6,581,870.80	25.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9)		(5,275,045.48)	(6,499,433.54)	23.2%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers a) Transfers In	8900-892	587,830.98	0.00	-100.0%
b) Transfers Out	7600-762	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-897	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		587,830.98	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)			(4,687,214.50)	(6,499,433.54)	38.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	6,640,149.51	1,952,935.01	-70.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,640,149.51	1,952,935.01	-70.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,640,149.51	1,952,935.01	-70.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,952,935.01	(4,546,498.53)	-332.8%
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	1,952,935.01	0.00	-100.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(4,546,498.53)	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	2,086,530.91		
Sair Value Adjustment to Cash in County Treasury		9111	(32,290.00)		
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	13,506.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	44,800.00		
6) Stores		9310	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9340	0.00		
		9360			
10) TOTAL, ASSETS			2,112,547.56		
H. DEFERRED OUTFLOWS OF RESOURCES		0.400	0.00		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	151,409.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,202.79		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			159,612.55		
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)			1,952,935.01		

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	48,390.71	82,437.26	70.4%
		8662			
Net Increase (Decrease) in the Fair Value of Investm	ents	8002	(80,983.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	21,624.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(10,968.29)	82,437.26	-851.6%
TOTAL, REVENUES			(10,968.29)	82,437.26	-851.6%

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	17,037.28	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	5,568.89	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,606.17	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,091.34	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,604.02	0.00	-100.0%
Health and Welfare Benefits		3401-3402	3,308.61	0.00	-100.0%
Unemployment Insurance		3501-3502	89.90	0.00	-100.0%
Workers' Compensation		3601-3602	435.22	0.00	-100.0%
OPEB, Allocated		3701-3702	513.03	0.00	-100.0%
OPEB, Active Employees		3751-3752	206.30	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,248.42	0.00	-100.0%
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 R	esource Codes	2021-22 es 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	2,012.26	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures	5800	342,841.84	225,493.24	-34.2%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	JRES	344,854.10	225,493.24	-34.6%
CAPITAL OUTLAY				
Land	6100	4,662,389.17	8,748.74	-99.8%
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	126,635.41	6,254,595.17	4839.1%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0%
Equipment	6400	97,343.92	93,033.65	-4.4%
Equipment Replacement	6500	0.00	0.00	0.0%
Lease Assets	6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		4,886,368.50	6,356,377.56	30.1%
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 Co	sts)	0.00	0.00	0.0%
TOTAL, EXPENDITURES		5,264,077.19		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS	Resource codes	Object Codes	Ollaudited Actuals	Duuget	Difference
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	587,830.98	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			587,830.98	0.00	-100.0%
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%

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)			587,830.98	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
W 055 0		0040 0000	0.00	2.22	0.007
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	(10,968.29)	82,437.26	
5) TOTAL, REVENUES			(10,968.29)	82,437.26	-851.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,264,077.19	6,581,870.80	25.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,264,077.19	6,581,870.80	25.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,275,045.48)	(6,499,433.54)	23.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	587,830.98	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			587,830.98	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,687,214.50)	(6,499,433.54)	38.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,640,149.51	1,952,935.01	-70.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,640,149.51	1,952,935.01	-70.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,640,149.51	1,952,935.01	-70.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,952,935.01	(4,546,498.53)	-332.8%
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	1,952,935.01	0.00	-100.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(4,546,498.53)	New

San Bernardino City Unified San Bernardino County

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

36 67876 0000000 Form 40

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	1,952,935.01	0.00
Total, Restric	eted Balance	1,952,935.01	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,596.96	387.35	-85.1%
5) TOTAL, REVENUES			2,596.96	387.35	-85.1%
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	940.69	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	149,363.26	5,544.05	-96.3%
6) Capital Outlay		6000-6999	33,307,020.25	27,704,487.59	-16.8%
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			33,457,324.20	27,710,031.64	-17.2%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(33,454,727.24)	(27,709,644.29)	-17.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)			(33,454,727.24)	(27,709,644.29)	-17.2%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,830,610.18	30,375,882.94	-52.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,830,610.18	30,375,882.94	-52.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,830,610.18	30,375,882.94	-52.4%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			30,375,882.94	2,666,238.65	-91.2%
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	30,375,882.94	2,666,238.65	-91.2%
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	0.00		
The county Treasury The start of t					
, , , , , , , , , , , , , , , , , , , ,		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	30,375,882.94		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			30,375,882.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
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		0000	0.00		
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)			30,375,882.94		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
	Resource Codes	Object Codes	Unaudited Actuals	Buaget	Difference
FEDERAL REVENUE		0000	0.00	0.00	0.004
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	2,596.96	387.35	-85.1%
Net Increase (Decrease) in the Fair Value of Investment	s	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			2,596.96	387.35	-85.1%
TOTAL, REVENUES			2,596.96	387.35	-85.1%

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	940.69	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			940.69	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 Improvemen	nts	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		0.0,000		= 0.030	
Operating Expenditures		5800	149,363.26	5,544.05	-96.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		149,363.26	5,544.05	-96.3%
CAPITAL OUTLAY					
Land		6100	8,451.00	0.00	-100.0%
Land Improvements		6170	430,883.11	5,821.20	-98.6%
Buildings and Improvements of Buildings		6200	32,867,686.14	27,698,666.39	-15.7%
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			33,307,020.25	27,704,487.59	-16.8%
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%
		7438	0.00	0.00	0.0%
Debt Service - Interest					
Debt Service - Interest Other Debt Service - Principal		7439	0.00	0.00	0.0%
	Costs)	7439	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%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,596.96	387.35	85.1%
5) TOTAL, REVENUES			2,596.96	387.35	-85.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		33,457,324.20	27,710,031.64	-17.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			33,457,324.20	27,710,031.64	-17.2%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(33,454,727.24)	(27,709,644.29)	-17.2%
D. OTHER FINANCING SOURCES/USES					
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		1000-1020	0.00	0.00	0.070
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,454,727.24)	(27,709,644.29)	-17.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,830,610.18	30,375,882.94	-52.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,830,610.18	30,375,882.94	-52.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,830,610.18	30,375,882.94	-52.4%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			30,375,882.94	2,666,238.65	-91.2%
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	30,375,882.94	2,666,238.65	-91.2%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Capital Project Fund for Blended Component Units Exhibit: Restricted Balance Detail

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		2021-22	2022-23	
Resource	Description	Unaudited Actuals	Budget	
9010	Other Restricted Local	30,375,882.94	2,666,238.65	
Total, Restric	cted Balance	30,375,882.94	2,666,238.65	

Description	Resource Codes Object Cod	2021-22 es 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	163,002.63	115,358.00	-29.2%
4) Other Local Revenue	8600-8799	23,759,827.82	12,438,583.19	-47.6%
5) TOTAL, REVENUES		23,922,830.45	12,553,941.19	-47.5%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		15,327,491.08	-31.9%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		22,519,775.82	15,327,491.08	-31.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9)		1,403,054.63	(2,773,549.89)	-297.7%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,403,054.63	(2,773,549.89)	-297.7%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	26,480,136.84	27,883,191.47	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,480,136.84	27,883,191.47	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,480,136.84	27,883,191.47	5.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			27,883,191.47	25,109,641.58	-9.9%
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	27,883,191.47	25,109,641.58	-9.9%
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		0440	20 240 420 47		
a) in County Treasury		9110	28,319,132.47		
Fair Value Adjustment to Cash in County Treasury	,	9111	(435,941.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			27,883,191.47		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. 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					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			5.00		
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			27,883,191.47		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE	Resource Codes	Object codes	Ollaudited Actuals	Budget	Difference
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0200	0.00	0.00	0.0%
OTHER STATE REVENUE			0.00	0.00	0.070
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	163,002.63	115,358.00	-29.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			163,002.63	115,358.00	-29.2%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	21,925,901.81	8,565,685.59	-60.9%
Unsecured Roll		8612	1,226,824.37	934,294.12	-23.8%
Prior Years' Taxes		8613	117,223.68	4,900.00	-95.8%
Supplemental Taxes		8614	752,545.11	281,703.48	-62.6%
Penalties and Interest from Delinguent Non-LCFF					
Taxes		8629	215,680.90	152,000.00	-29.5%
Interest		8660	138,990.95	2,500,000.00	1698.7%
Net Increase (Decrease) in the Fair Value of Investment	S	8662	(617,339.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,759,827.82	12,438,583.19	-47.6%
TOTAL, REVENUES			23,922,830.45	12,553,941.19	-47.5%

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	14,190,000.00	6,538,624.20	-53.9%
Bond Interest and Other Service Charges		7434	8,329,775.82	8,788,866.88	5.5%
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)		22,519,775.82	15,327,491.08	-31.9%
TOTAL, EXPENDITURES			22,519,775.82	15,327,491.08	-31.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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		7000	0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.070
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
				_	_
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	163,002.63	115,358.00	-29.2%
4) Other Local Revenue		8600-8799	23,759,827.82	12,438,583.19	47.6%
5) TOTAL, REVENUES			23,922,830.45	12,553,941.19	-47.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	22,519,775.82	15,327,491.08	-31.9%
10) TOTAL, EXPENDITURES			22,519,775.82	15,327,491.08	-31.9%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,403,054.63	(2,773,549.89)	-297.7%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					-
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		•	1,403,054.63	(2,773,549.89)	-297.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,480,136.84	27,883,191.47	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,480,136.84	27,883,191.47	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,480,136.84	27,883,191.47	5.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			27,883,191.47	25,109,641.58	-9.9%
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	27,883,191.47	25,109,641.58	-9.9%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2021-22	2022-23
Resource	Description	Unaudited Actuals	Budget
9010	Other Restricted Local	27,883,191.47	25,109,641.58
Total, Restric	eted Balance	27,883,191.47	25,109,641.58

Description	Resource Codes	Obiect 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	35,098,773.18	34,592,013.00	-1.4%
3) Other State Revenue		8300-8599	1,758,994.49	2,048,437.00	16.5%
4) Other Local Revenue		8600-8799	550,550.89	408,855.00	-25.7%
5) TOTAL, REVENUES			37,408,318.56	37,049,305.00	-1.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,113,665.34	12,876,409.00	15.9%
3) Employee Benefits		3000-3999	2,178,009.96	7,431,968.37	241.2%
4) Books and Supplies		4000-4999	15,460,707.60	13,772,479.47	-10.9%
5) Services and Other Operating Expenses		5000-5999	288,460.43	709,784.16	146.1%
6) Depreciation and Amortization		6000-6999	848,031.27	835,725.00	-1.5%
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	774,636.92	1,422,939.00	83.7%
9) TOTAL, EXPENSES			30,663,511.52	37,049,305.00	20.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			6,744,807.04	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%
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
· · · · · · · · · · · · · · · · · · ·	1100001100 00000	Object Godeo	Gridaditod Floradio	Budgot	Billorolloo
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			6,744,807.04	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(1,604,800.90)	5,140,006.14	-420.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(1,604,800.90)	5,140,006.14	-420.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(1,604,800.90)	5,140,006.14	-420.3%
2) Ending Net Position, June 30 (E + F1e)			5,140,006.14	5,140,006.14	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,709,025.91	1,709,025.91	0.0%
b) Restricted Net Position		9797	16,944,444.65	16,944,444.65	0.0%
c) Unrestricted Net Position		9790	(13.513.464.42)	(13.513.464.42)	0.0%

Description I	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	13,601,638.65		
c) in Revolving Cash Account		9130	9,510.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,429,661.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	169,672.36		
6) Stores		9320	1,006,523.62		
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	8,841,937.17		
c) Accumulated Depreciation - Land Improvements		9425	(8,125,487.27)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	9,260,155.37		
g) Accumulated Depreciation - Equipment		9445	(8,267,579.36)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			20,926,032.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	3,151,225.00		
2) TOTAL, DEFERRED OUTFLOWS			3,151,225.00		

			I		
Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	505,209.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,715,758.37		
4) Current Loans		9640			
5) Unearned Revenue		9650	24,594.86		
Cong-Term Liabilities Align		9663	9,917,890.00		
b) Total/Net OPEB Liability		9664	2,802,922.00		
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			14,966,374.39		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	3,970,877.00		
2) TOTAL, DEFERRED INFLOWS			3,970,877.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			5,140,006.14		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	33,444,337.68	32,027,380.00	-4.2%
Donated Food Commodities		8221	1,648,621.50	2,564,633.00	55.6%
All Other Federal Revenue		8290	5,814.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			35,098,773.18	34,592,013.00	-1.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,758,994.49	2,048,437.00	16.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,758,994.49	2,048,437.00	16.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	425,463.70	404,754.00	-4.9%
Interest		8660	8,512.70	3,500.00	-58.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	116,574.49	601.00	-99.5%
TOTAL, OTHER LOCAL REVENUE			550,550.89	408,855.00	-25.7%
TOTAL, REVENUES			37,408,318.56	37,049,305.00	-1.0%

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	8,045,748.62	9,564,164.00	18.9%
Classified Supervisors' and Administrators' Salaries		2300	2,089,664.53	2,205,611.00	5.5%
Clerical, Technical and Office Salaries		2400	974,937.19	1,044,234.00	7.1%
Other Classified Salaries		2900	3,315.00	62,400.00	1782.4%
TOTAL, CLASSIFIED SALARIES			11,113,665.34	12,876,409.00	15.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	3,925.37	New
PERS		3201-3202	(1,104,734.44)	3,044,958.00	-375.6%
OASDI/Medicare/Alternative		3301-3302	732,652.18	906,986.00	23.8%
Health and Welfare Benefits		3401-3402	1,993,725.19	2,917,053.00	46.3%
Unemployment Insurance		3501-3502	51,385.72	58,646.00	14.1%
Workers' Compensation		3601-3602	213,123.46	232,453.00	9.1%
OPEB, Allocated		3701-3702	99,322.67	121,810.00	22.6%
OPEB, Active Employees		3751-3752	192,535.18	146,137.00	-24.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,178,009.96	7,431,968.37	241.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	334,496.94	297,058.00	-11.2%
Noncapitalized Equipment		4400	195,202.60	187,663.00	-3.9%
Food		4700	14,931,008.06	13,287,758.47	-11.0%
TOTAL, BOOKS AND SUPPLIES			15,460,707.60	13,772,479.47	-10.9%

Description F	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	15,551.76	10,541.00	-32.2%
Dues and Memberships		5300	383.19	501.00	30.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	495,704.72	601,500.00	21.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements	;	5600	87,503.70	103,056.00	17.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(524,533.79)	(420,587.84)	-19.8%
Professional/Consulting Services and Operating Expenditures		5800	146,359.02	343,433.00	134.7%
Communications		5900	67,491.83	71,341.00	5.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	8		288,460.43	709,784.16	146.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	848,031.27	835,725.00	-1.5%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			848,031.27	835,725.00	-1.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	774,636.92	1,422,939.00	83.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS		774,636.92	1,422,939.00	83.7%
TOTAL, EXPENSES			30,663,511.52	37,049,305.00	20.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0303	0.00	0.00	0.0%
USES			0.00	0.00	0.07
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
· ·		7031	0.00	0.00	0.07
(d) TOTAL, USES CONTRIBUTIONS			0.00	0.00	0.07
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
		8990			
Contributions from Restricted Revenues		0990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES		,			
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,098,773.18	34,592,013.00	-1.4%
3) Other State Revenue		8300-8599	1,758,994.49	2,048,437.00	16.5%
4) Other Local Revenue		8600-8799	550,550.89	408,855.00	-25.7%
5) TOTAL, REVENUES			37,408,318.56	37,049,305.00	-1.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		29,014,853.95	34,772,672.37	19.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		328,697.77	189,445.63	-42.4%
7) General Administration	7000-7999		774,636.92	1,422,939.00	83.7%
8) Plant Services	8000-8999		545,322.88	664,248.00	21.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			30,663,511.52	37,049,305.00	20.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			6,744,807.04	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		0000 0070	0.00	0.00	0.007
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses 3) Contributions		7630-7699 8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0900-0999	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN					
NET POSITION (C + D4)			6,744,807.04	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(1,604,800.90)	5,140,006.14	-420.39
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(1,604,800.90)	5,140,006.14	-420.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(1,604,800.90)	5,140,006.14	-420.3%
2) Ending Net Position, June 30 (E + F1e)			5,140,006.14	5,140,006.14	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,709,025.91	1,709,025.91	0.0%
b) Restricted Net Position		9797	16,944,444.65	16,944,444.65	0.0%
c) Unrestricted Net Position		9790	(13,513,464.42)	(13,513,464.42)	0.0%

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Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	16,935,560.19	16,935,560.19
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reiml	1,159.09	1,159.09
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cer	1,911.37	1,911.37
5810	Other Restricted Federal	5,814.00	5,814.00
Total, Restr	icted Net Position	16,944,444.65	16,944,444.65

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES				24490	
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	17,155,011.11	20,198,411.89	17.7%
5) TOTAL, REVENUES			17,155,011.11	20,198,411.89	17.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	539,043.86	575,744.00	6.8%
3) Employee Benefits		3000-3999	281,791.09	325,561.61	15.5%
4) Books and Supplies		4000-4999	10,127.26	24,305.45	140.0%
5) Services and Other Operating Expenses		5000-5999	4,326,070.69	19,277,323.83	345.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
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			5,157,032.90	20,202,934.89	291.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			11,997,978.21	(4,523.00)	-100.0%
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%
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)			11,997,978.21	(4,523.00)	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	59,282,268.77	71,280,246.98	20.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,282,268.77	71,280,246.98	20.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			59,282,268.77	71,280,246.98	20.2%
2) Ending Net Position, June 30 (E + F1e)			71,280,246.98	71,275,723.98	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	71,280,246.98	71,275,723.98	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Decembra	December Onder	Object Code	2021-22	2022-23	Percent
	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	93,751,531.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,450,862.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	500,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	230,042.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,958,667.75		
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			94,989,379.63		
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	23,702,911.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,221.54		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
Cong-Term Liabilities And the properties of the propertie		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			23,709,132.65		
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)			71,280,246.98		

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	623,308.63	4,100.00	-99.3%
Net Increase (Decrease) in the Fair Value of Investme	ents	8662	(2,038,888.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/		8674	40 570 500 40	20 404 244 00	0.70/
Contributions			18,570,590.48	20,194,311.89	8.7%
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			17,155,011.11	20,198,411.89	17.7%
TOTAL, REVENUES			17,155,011.11	20,198,411.89	17.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	158,077.62	164,401.00	4.0%
Clerical, Technical and Office Salaries		2400	373,886.99	395,843.00	5.9%
Other Classified Salaries		2900	7,079.25	15,500.00	118.9%
TOTAL, CLASSIFIED SALARIES			539,043.86	575,744.00	6.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	110,895.23	146,224.00	31.9%
OASDI/Medicare/Alternative		3301-3302	38,465.86	43,238.42	12.4%
Health and Welfare Benefits		3401-3402	107,499.79	109,368.00	1.7%
Unemployment Insurance		3501-3502	2,588.79	2,878.72	11.2%
Workers' Compensation		3601-3602	10,359.67	11,054.28	6.7%
OPEB, Allocated		3701-3702	5,481.82	5,848.95	6.7%
OPEB, Active Employees		3751-3752	6,499.93	6,949.24	6.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			281,791.09	325,561.61	15.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	2,000.00	New
Materials and Supplies		4300	9,562.85	12,200.00	27.6%
Noncapitalized Equipment		4400	564.41	10,105.45	1690.4%
TOTAL, BOOKS AND SUPPLIES			10,127.26	24,305.45	140.0%

<u>Description</u> Re	esource 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	5,002.37	4,740.00	-5.2%
Dues and Memberships		5300	0.00	500.00	New
Insurance		5400-5450	(4,232,773.00)	1,457,352.97	-134.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34.03	2,400.00	6952.6%
Transfers of Direct Costs - Interfund		5750	307.83	4,591.91	1391.7%
Professional/Consulting Services and Operating Expenditures		5800	8,553,499.46	17,806,713.60	108.2%
Communications		5900	0.00	1,025.35	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,326,070.69	19,277,323.83	345.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			5,157,032.90	20,202,934.89	291.8%

					_
Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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%

			2021-22	2022-23	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	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	17,155,011.11	20,198,411.89	17.7%
5) TOTAL, REVENUES			17,155,011.11	20,198,411.89	17.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		5,157,032.90	20,202,934.89	291.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			5,157,032.90	20,202,934.89	291.8%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,997,978.21	(4,523.00)	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers				2.22	0.00/
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out 2) Other Sources/Uses		7600-7629	0.00	0.00	0.0%
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			11,997,978.21	(4,523.00)	-100.0%
F. NET POSITION			11,997,976.21	(4,523.00)	-100.076
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	59,282,268.77	71,280,246.98	20.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,282,268.77	71,280,246.98	20.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			59,282,268.77	71,280,246.98	20.2%
2) Ending Net Position, June 30 (E + F1e)			71,280,246.98	71,275,723.98	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	71,280,246.98	71,275,723.98	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Unaudited Actuals Self-Insurance Fund Exhibit: Restricted Net Position Detail

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		2021-22	2022-23
Resource	Description	Unaudited Actuals	Budget
9010	Other Restricted Local	71,280,246.98	71,275,723.98
Total, Restr	icted Net Position	71,280,246.98	71,275,723.98

Description	Resource Codes Object Code	2021-22 s Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	(6,159.19)	2,600.00	-142.2%
5) TOTAL, REVENUES		(6,159.19)	2,600.00	-142.2%
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	10,000.00	3,700.00	-63.0%
Depreciation and Amortization	6000-6999	0.00	0.00	0.0%
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		10,000.00	3,700.00	-63.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(16,159.19)	(1,100.00)	-93.2%
D. OTHER FINANCING SOURCES/USES		(10,159.19)	(1,100.00)	-93.270
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%
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)			(16,159.19)	(1,100.00)	-93.2%
F. NET POSITION					
Beginning Net Position a) As of July 1 - Unaudited		9791	411,161.42	395,002.23	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			411,161.42	395,002.23	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			411,161.42	395,002.23	-3.9%
2) Ending Net Position, June 30 (E + F1e)			395,002.23	393,902.23	-0.3%
Components of Ending Net Position a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	395,002.23	393,902.23	-0.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	410,470.92		
Fair Value Adjustment to Cash in County Treasury		9111	(6,352.00)		
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	883.31		
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			405,002.23		
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	10,000.00		
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		
Cong-Term Liabilities And the properties of the propertie		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			10,000.00		
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)			395,002.23		

			2021-22	2022-23	Percent
<u>Description</u>	Resource Codes	Object Codes	Unaudited Actuals	Budget	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	3,002.81	2,600.00	-13.4%
Net Increase (Decrease) in the Fair Value of Inves	stments	8662	(9,162.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(6,159.19)	2,600.00	-142.2%
TOTAL, REVENUES			(6,159.19)	2.600.00	-142.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES				.	
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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 Improvement	ts	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	10,000.00	3,700.00	-63.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSE	:S		10,000.00	3,700.00	-63.0%
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 C	Costs)		0.00	0.00	0.0%
TOTAL, EXPENSES			10,000.00	3,700.00	-63.0%

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%
		7099			
(d) TOTAL, USES CONTRIBUTIONS			0.00	0.00	0.0%
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%

			2021-22	2022-23	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(6,159.19)	2,600.00	-142.2%
5) TOTAL, REVENUES			(6,159.19)	2,600.00	-142.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		10,000.00	3,700.00	-63.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			10,000.00	3,700.00	-63.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(16,159.19)	(1,100.00)	-93.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

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Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN			(16,159.19)	(1,100.00)	-93.2%
NET POSITION (C + D4) F. NET POSITION			(16,159.19)	(1,100.00)	-93.2%
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	411,161.42	395,002.23	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			411,161.42	395,002.23	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			411,161.42	395,002.23	-3.9%
2) Ending Net Position, June 30 (E + F1e)			395,002.23	393,902.23	-0.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	395,002.23	393,902.23	-0.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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		2021-22	2022-23
Resource	Description	Unaudited Actuals	Budget
9010	Other Restricted Local	395,002.23	393,902.23
Total, Restr	ricted Net Position	395,002.23	393,902.23

,	2021-	22 Unaudited	d Actuals	2022-23 Budget		
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
	1	7		, ,,_,,	7	
A. DISTRICT		1	1	•		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		40.000.00	45.004.45	44.054.40	44.0=4.40	40.044.==
ADA)	39,753.58	40,069.96	45,824.17	41,654.18	41,654.18	43,811.77
2. Total Basic Aid Choice/Court Ordered						
Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (ADA not included in Line A1 above)						
4. Total, District Regular ADA	20.752.50	40,000,00	45 004 47	44.054.40	44 054 40	40 044 77
(Sum of Lines A1 through A3)	39,753.58	40,069.96	45,824.17	41,654.18	41,654.18	43,811.77
District Funded County Program ADA a. County Community Schools	2.22	1.71	2.22	1.28	1.28	1.28
b. Special Education-Special Day Class	2.73	2.73	2.73	2.73	2.73	2.73
c. Special Education-NPS/LCI	2.13	2.13	2.13	2.13	2.73	2.73
d. Special Education Extended Year	0.10	0.10	0.10	0.10	0.10	0.10
e. Other County Operated Programs:	0.10	0.10	0.10	0.10	0.10	0.10
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools	3.45	1.78	3.45	3.45	3.45	3.45
f. County School Tuition Fund	0.40	1.70	0.40	0.40	0.40	0.40
(Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	8.50	6.32	8.50	7.56	7.56	7.56
6. TOTAL DISTRICT ADA	3.00	0.02	3.00	7.00	7.00	7.00
(Sum of Line A4 and Line A5g)	39,762.08	40,076.28	45,832.67	41,661.74	41,661.74	43,819.33
7. Adults in Correctional Facilities	33,: 32.00	.0,0.0.20	.0,002.01	,	,	.0,0.0.00
8. Charter School ADA						
(Enter Charter School ADA using						
Tab C. Charter School ADA)						

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	2024	22 Unaudited	Actuals	1 2	2022-23 Budget			
	2021-	22 Onaudited	Actuais	Estimated P-2	Estimated	Estimated		
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA		
	P-2 ADA	Annual ADA	runded ADA	ADA	Annual ADA	runded ADA		
B. COUNTY OFFICE OF EDUCATION								
County Program Alternative Education Grant ADA								
a. County Group Home and Institution Pupils			I	I				
b. Juvenile Halls, Homes, and Camps								
c. Probation Referred, On Probation or Parole,								
,								
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] d. Total, County Program Alternative Education								
, , ,	0.00	0.00	0.00	0.00	0.00	0.00		
ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00		
District Funded County Program ADA a. County Community Schools			I					
, ,								
b. Special Education-Special Day Class c. Special Education-NPS/LCI								
d. Special Education Extended Year								
e. Other County Operated Programs:								
Opportunity Schools and Full Day								
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary								
Schools								
f. County School Tuition Fund								
(Out of State Tuition) [EC 2000 and 46380]								
g. Total, District Funded County Program ADA								
(Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00		
3. TOTAL COUNTY OFFICE ADA	0.00	0.00	0.00	0.00	0.00	0.00		
(Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00		
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00		
5. County Operations Grant ADA								
6. Charter School ADA								
(Enter Charter School ADA using								
Tab C. Charter School ADA)								

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		2021-	22 Unaudited	Actuals	2022-23 Budget		et
					Estimated P-2	Estimated	Estimated
	escription	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
	CHARTER SCHOOL ADA						
	Authorizing LEAs reporting charter school SACS financial Charter schools reporting SACS financial data separately				•		
	Charter schools reporting SACS illiancial data separately	irom their author	IZING LEAS IN FU	na 01 or Funa 62	use this workshe	eet to report their	ADA.
	FUND 01: Charter School ADA corresponding to SA	CS financial dat	a reported in Fι	ınd 01.			
	Total Charter School Regular ADA						
2.	Charter School County Program Alternative						
	Education ADA			_		_	
	a. County Group Home and Institution Pupils b. Juvenile Halls, Homes, and Camps						
	c. Probation Referred, On Probation or Parole,						
	Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
	d. Total, Charter School County Program						
	Alternative Education ADA						
,	(Sum of Lines C2a through C2c) Charter School Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0.00
ა.	a. County Community Schools						
	b. Special Education-Special Day Class						
	c. Special Education-NPS/LCI						
	d. Special Education Extended Year						
	e. Other County Operated Programs:						
	Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary						
	Schools						
	f. Total, Charter School Funded County						
	Program ADA						
	(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4.	TOTAL CHARTER SCHOOL ADA						
	(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
	FUND 09 or 62: Charter School ADA corresponding to	to SACS financi	al data reported	l in Fund 09 or I	Fund 62.		
5.	Total Charter School Regular ADA						
	Charter School County Program Alternative						
	Education ADA						
	a. County Group Home and Institution Pupils						
	b. Juvenile Halls, Homes, and Camps c. Probation Referred, On Probation or Parole,						
	Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
	d. Total, Charter School County Program						
	Alternative Education ADA						
_	(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7.	Charter School Funded County Program ADA						
	a. County Community Schools b. Special Education-Special Day Class						
	c. Special Education-NPS/LCI						
	d. Special Education Extended Year						
	e. Other County Operated Programs:						
	Opportunity Schools and Full Day						
	Opportunity Classes, Specialized Secondary Schools						
	f. Total, Charter School Funded County						
	Program ADA						
	(Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8.	TOTAL CHARTER SCHOOL ADA						
-	(Sum of Lines C5, C6d, and C7f) TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	0.00
9 .	Reported in Fund 01, 09, or 62						
	(Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	32,151,832.81		32,151,832.81			32,151,832.81
Work in Progress	18,431,766.00	5,856,251.00	24,288,017.00			24,288,017.00
Total capital assets not being depreciated	50,583,598.81	5,856,251.00	56,439,849.81	0.00	0.00	56,439,849.81
Capital assets being depreciated:	,	,	, ,			, ,
Land Improvements	85,951,855.00	14,066,881.00	100,018,736.00			100,018,736.00
Buildings	1,126,352,671.00	42,030.00	1,126,394,701.00			1,126,394,701.00
Equipment	39,252,963.00	1.561.108.00	40,814,071.00			40,814,071.00
Total capital assets being depreciated	1,251,557,489.00	15,670,019.00	1,267,227,508.00	0.00	0.00	1,267,227,508.00
Accumulated Depreciation for:	, ,	,	, ,			, ,
Land Improvements	(42,120,600.00)	(2,901,817.00)	(45,022,417.00)			(45,022,417.00)
Buildings	(274,429,560.00)	(28,240,775.00)	(302,670,335.00)			(302,670,335.00)
Equipment	(24,228,148.00)	(2,887,056.00)	(27,115,204.00)			(27,115,204.00)
Total accumulated depreciation	(340,778,308.00)	(34,029,648.00)	(374,807,956.00)	0.00	0.00	(374,807,956.00)
Total capital assets being depreciated, net excluding lease assets	910,779,181.00	(18,359,629.00)	892,419,552.00	0.00	0.00	892,419,552.00
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	961,362,779.81	(12,503,378.00)	948,859,401.81	0.00	0.00	948,859,401.81
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	8,841,937.17		8,841,937.17			8,841,937.17
Equipment	9,072,238.05		9,072,238.05	214,618.01	26,700.69	9,260,155.37
Total capital assets being depreciated	17,914,175.22	0.00	17,914,175.22	214,618.01	26,700.69	18,102,092.54
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(7,684,085.87)		(7,684,085.87)		441,401.40	(8,125,487.27)
Equipment	(7,860,949.49)		(7,860,949.49)		406,629.87	(8,267,579.36)
Total accumulated depreciation	(15,545,035.36)	0.00	(15,545,035.36)	0.00	848,031.27	(16,393,066.63)
Total capital assets being depreciated, net excluding lease assets	2,369,139.86	0.00	2,369,139.86	214,618.01	874,731.96	1,709,025.91
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	2,369,139.86	0.00	2,369,139.86	214,618.01	874,731.96	1,709,025.91

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			CARES ACT Elementary &			ESSER III Learning	
FEDERAL PROGRAM NAME	ESEA Title I	ESSA	Secondary	ESSER II	ESSER III	Loss	GEER
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3182	3210	3212	3213	3214	3215
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Varies	523	503	Varies	528/PAK	700-SUM	525
AWARD							
Prior Year Carryover	6,397,550.14	1,797,147.42	3,451,385.79	92,067,109.00	183,983,344.00	45,985,836.00	1,673,908.14
2. a. Current Year Award	30,605,528.00	1,867,343.00	0.00	0.00	0.00	0.00	0.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	30,605,528.00	1,867,343.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	37,003,078.14	3,664,490.42	3,451,385.79	92,067,109.00	183,983,344.00	45,985,836.00	1,673,908.14
REVENUES							
5. Unearned Revenue Deferred from							
Prior Year	0.00	0.00	2,044,524.79	7,443,095.52	0.00	0.00	1,563,653.14
6. Cash Received in Current Year	10,948,436.14	2,118,495.70	1,406,861.00	12,716,966.00	26,387,964.00	6,596,991.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	10,948,436.14	2,118,495.70	3,451,385.79	20,160,061.52	26,387,964.00	6,596,991.00	1,563,653.14
EXPENDITURES							
Donor-Authorized Expenditures	26,105,934.46	1,295,684.38	3,447,475.08	35,050,948.36	27,429,061.91	7,450,941.82	1,669,881.52
10. Non Donor-Authorized							
Expenditures							
11. Total Expenditures (lines 9 & 10)	26,105,934.46	1,295,684.38	3,447,475.08	35,050,948.36	27,429,061.91	7,450,941.82	1,669,881.52
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)	(15,157,498.32)	822,811.32	3,910.71	(14,890,886.84)	(1,041,097.91)	(853,950.82)	(106,228.38)
a. Unearned Revenue		822,811.32	3,910.71				
b. Accounts Payable							
c. Accounts Receivable	15,157,498.32			14,890,886.84	1,041,097.91	853,950.82	106,228.38
14. Unused Grant Award Calculation							
(line 4 minus line 9)	10,897,143.68	2,368,806.04	3,910.71	57,016,160.64	156,554,282.09	38,534,894.18	4,026.62
15. If Carryover is allowed,							
enter line 14 amount here	10,029,164.68	2,368,506.04	3,910.71	33,888,805.72	12,586,085.11	2,106,062.18	4,026.62
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	26,105,934.46	1,295,684.38	3,447,475.08	35,050,948.36	27,429,061.91	7,450,941.82	1,669,881.52

FEDERAL PROGRAM NAME	ELO ESSER II	ELO GEER II	ELO ESSER III	ELO ESSER III	ASES	21st CCLC Rate Increase	Special Ed IDEA
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3216	3217	3218	3219	3226	3227	3310
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8181
LOCAL DESCRIPTION (if any)	556	557	700-558	700-559	747-459	747-567	801
AWARD							
Prior Year Carryover	6,210,724.00	1,425,417.00	4,048,671.00	6,979,212.00	0.00	0.00	0.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	11,609,872.28	1,624,193.30	10,380,554.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	0.00	0.00	0.00	11,609,872.28	1,624,193.30	10,380,554.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	6,210,724.00	1,425,417.00	4,048,671.00	6,979,212.00	11,609,872.28	1,624,193.30	10,380,554.00
REVENUES							
5. Unearned Revenue Deferred from							
Prior Year		0.00	0.00		0.00	0.00	0.00
6. Cash Received in Current Year	1,552,681.00	356,354.00	1,012,168.00	1,744,803.00	10,448,885.05	812,096.66	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,552,681.00	356,354.00	1,012,168.00	1,744,803.00	10,448,885.05	812,096.66	0.00
EXPENDITURES	, ,	,	,	,	,	•	
9. Donor-Authorized Expenditures	0.00	0.00	0.00	25,000.00	8,374,933.06	80,350.78	10,380,554.00
10. Non Donor-Authorized				•	, ,	,	, ,
Expenditures							1,437,498.03
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	25,000.00	8,374,933.06	80,350.78	11,818,052.03
12. Amounts Included in	5.55	****	2,22		5,57 1,555155	,	,,
Line 6 above for Prior							
Year Adjustments							
13. Calculation of Unearned Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	1,552,681.00	356,354.00	1,012,168.00	1,719,803.00	2,073,951.99	731,745.88	(10,380,554.00)
a. Unearned Revenue	1,552,681.00	356,354.00	1,012,168.00	1,719,803.00	2,073,951.99	731,745.88	(10,300,334.00)
b. Accounts Payable	1,002,001.00	000,004.00	1,012,100.00	1,7 10,000.00	2,070,001.00	701,740.00	
c. Accounts Receivable							10,380,554.00
14. Unused Grant Award Calculation							10,300,334.00
(line 4 minus line 9)	6,210,724.00	1,425,417.00	4,048,671.00	6,954,212.00	3,234,939.22	1,543,842.52	0.00
15. If Carryover is allowed,	0,210,124.00	1,420,417.00	4,040,071.00	0,304,212.00	J,ZJ4,BJB.ZZ	1,040,042.02	0.00
enter line 14 amount here	1,274,736.50	356,354.00	1,012,168.00	1,719,803.00	3,234,939.22	1,543,842.52	0.00
16. Reconciliation of Revenue	1,214,130.50	300,304.00	1,012,108.00	1,7 19,003.00	3,234,939.22	1,043,042.52	0.00
(line 5 plus line 6 minus line 13a	0.00	0.00	0.00	05 000 00	0.074.000.00	00.050.70	40 000 554 00
minus line 13b plus line 13c)	0.00	0.00	0.00	25,000.00	8,374,933.06	80,350.78	10,380,554.00

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		Mental Health	Preschool Staff		Alternate Dispute	SCTE for the 21t	
FEDERAL PROGRAM NAME	Preschool Expansion	Services	Development	Early Intervention	Resolution	Century Act	TPP: Dept Rehab
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3315	3327	3345	3385	3395	3550	3410
REVENUE OBJECT	8182	8182	8182	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)	592	878-508	878-594	878-588	532	748-512	896-568
AWARD							
Prior Year Carryover	0.00	0.00	0.00	0.00	79,686.00	0.00	0.00
2. a. Current Year Award	170,323.00	570,278.00	1,000.00	59,697.00	17,777.00	629,684.00	504,730.37
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	170,323.00	570,278.00	1,000.00	59,697.00	17,777.00	629,684.00	504,730.37
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	170,323.00	570,278.00	1,000.00	59,697.00	97,463.00	629,684.00	504,730.37
REVENUES							
5. Unearned Revenue Deferred from							
Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	212,066.26
Cash Received in Current Year	110,623.01	0.00	0.00	(59,697.00)	0.00	301,947.40	292,664.11
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	110,623.01	0.00	0.00	(59,697.00)	0.00	301,947.40	504,730.37
EXPENDITURES							
Donor-Authorized Expenditures	170,323.00	570,278.00	1,000.00	59,697.00	70,771.37	629,684.00	311,495.64
10. Non Donor-Authorized							
Expenditures							
11. Total Expenditures (lines 9 & 10)	170,323.00	570,278.00	1,000.00	59,697.00	70,771.37	629,684.00	311,495.64
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)	(59,699.99)	(570,278.00)	(1,000.00)	(119,394.00)	(70,771.37)	(327,736.60)	193,234.73
a. Unearned Revenue	, ,	,	, ,	,	,	,	193,234.73
b. Accounts Payable							
c. Accounts Receivable	59,699.99	570,278.00	1,000.00	119,394.00	70,771.37	327,736.60	
14. Unused Grant Award Calculation		,	,	,	,	,	
(line 4 minus line 9)	0.00	0.00	0.00	0.00	26,691.63	0.00	193,234.73
15. If Carryover is allowed,					,		,
enter line 14 amount here	0.00	0.00	0.00	0.00			
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	170.323.00	570.278.00	1.000.00	59.697.00	70.771.37	629.684.00	311.495.64

	Title II Human		Title IV Student	Title III Immigrant	Title III LEP Student		Homeless Children
FEDERAL PROGRAM NAME	Resources	21st ASSETS	Support	Education Program	Program	Indian Education	Assistant Grant
FEDERAL CATALOG NUMBER			.,	Ĭ	Ü		
RESOURCE CODE	4035	4124	4127	4201	4203	4510	5630
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	536-537/541-542	566-567	550	778-543	778-544	879-505	802-586
AWARD							
Prior Year Carryover	1,204,242.72	408,785.31	1,937,398.11	12,795.52	480,525.70	4,560.44	0.00
2. a. Current Year Award	2,682,325.00	1,018,000.00	2,306,380.00	112,870.00	1,310,172.00	76,581.00	243,500.00
b. Transferability (ESSA)	, .					·	
c. Other Adjustments	587.52						
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	2,682,912.52	1,018,000.00	2,306,380.00	112,870.00	1,310,172.00	76,581.00	243,500.00
3. Required Matching Funds/Other				·		·	
4. Total Available Award							
(sum lines 1, 2d, & 3)	3,887,155.24	1,426,785.31	4,243,778.11	125,665.52	1,790,697.70	81,141.44	243,500.00
REVENUES							
5. Unearned Revenue Deferred from							
Prior Year		0.00	171,568.11	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	2,444,547.24	540,264.70	836,023.00	109,115.52	1,058,736.70	4,514.15	170,450.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,444,547.24	540,264.70	1,007,591.11	109,115.52	1,058,736.70	4,514.15	170,450.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,509,951.90	794,572.57	2,062,969.54	48,800.61	996,826.88	74,374.43	197,871.99
10. Non Donor-Authorized							
Expenditures							
11. Total Expenditures (lines 9 & 10)	2,509,951.90	794,572.57	2,062,969.54	48,800.61	996,826.88	74,374.43	197,871.99
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)	(65,404.66)	(254,307.87)	(1,055,378.43)	60,314.91	61,909.82	(69,860.28)	(27,421.99)
a. Unearned Revenue				60,314.91	61,909.82		
b. Accounts Payable							
c. Accounts Receivable	65,404.66	254,307.87	1,055,378.43			69,860.28	27,421.99
14. Unused Grant Award Calculation							
(line 4 minus line 9)	1,377,203.34	632,212.74	2,180,808.57	76,864.91	793,870.82	6,767.01	45,628.01
15. If Carryover is allowed,							
enter line 14 amount here	1,377,203.34	632,212.74	2,180,808.57	76,864.91	793,870.82	6,767.01	45,628.01
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	2,509,951.90	794,572.57	2,062,969.54	48,800.61	996,826.88	74,374.43	197,871.99

	ARP-Homeless	ARP: Homeless				Stop School	
FEDERAL PROGRAM NAME	Children & Youth	Children & Youth	We Can Work	Farm to School	Body Worn Camera	Violence	TOTAL
FEDERAL CATALOG NUMBER					ĺ		
RESOURCE CODE	5632	5634	5815	5822	5823	5824	
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	802-587	591	896-569	502-513	872-545	799-546	
AWARD							
Prior Year Carryover	0.00	0.00	0.00	29,230.50	0.00	370,684.00	358,548,212.79
2. a. Current Year Award	263,835.26	1,155,766.00	60,665.00	0.00	87,350.00	183,418.00	67,541,842.21
b. Transferability (ESSA)			,			·	0.00
c. Other Adjustments							587.52
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	263,835.26	1,155,766.00	60,665.00	0.00	87,350.00	183,418.00	67,542,429.73
3. Required Matching Funds/Other							0.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	263,835.26	1,155,766.00	60,665.00	29,230.50	87,350.00	554,102.00	426,090,642.52
REVENUES							
5. Unearned Revenue Deferred from							
Prior Year	0.00	0.00	0.00	0.00		0.00	11,434,907.82
6. Cash Received in Current Year	184,684.68	288,942.00	23,474.21	0.00	0.00	275,488.15	82,684,479.42
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	184,684.68	288,942.00	23,474.21	0.00	0.00	275,488.15	94,119,387.24
EXPENDITURES							
9. Donor-Authorized Expenditures	52,816.93	0.00	44,769.65	21,742.00		299,460.83	130,228,171.71
10. Non Donor-Authorized							
Expenditures							1,437,498.03
11. Total Expenditures (lines 9 & 10)	52,816.93	0.00	44,769.65	21,742.00	0.00	299,460.83	131,665,669.74
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)	131,867.75	288,942.00	(21,295.44)	(21,742.00)	0.00	(23,972.68)	(36, 108, 784.47)
a. Unearned Revenue	131,867.75	288,942.00					9,009,695.11
b. Accounts Payable							0.00
c. Accounts Receivable			21,295.44	21,742.00		23,972.68	45,118,479.58
14. Unused Grant Award Calculation							
(line 4 minus line 9)	211,018.33	1,155,766.00	15,895.35	7,488.50	87,350.00	254,641.17	295,862,470.81
15. If Carryover is allowed,							
enter line 14 amount here	211,018.33	1,155,766.00		7,488.50	87,350.00	254,641.17	76,958,023.70
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	52,816.93	0.00	44,769.65	21,742.00	0.00	299,460.83	130,228,171.71

		I	National Board				
	After School	After School	Certificate Teacher	CA Partnership	Culinary Organic		
STATE PROGRAM NAME	Education & Safety	Education & Safety	Incentives	Academy-Mentor	Recyclable	CTEIG	Infant Discretionary
RESOURCE CODE	6010	6011	6271	6385	6386	6387	6515
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	747-459	747-458	844-426	434	410-495	485	878-439
AWARD							
Prior Year Carryover	1,102,841.18	78,700.00	0.00	25,000.00	47,981.98	3,164,735.45	3,306.00
2. a. Current Year Award	0.00	0.00	25,000.00	55,469.00	144,750.00	2,693,299.00	1,594.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	25,000.00	55,469.00	144,750.00	2,693,299.00	1,594.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,102,841.18	78,700.00	25,000.00	80,469.00	192,731.98	5,858,034.45	4,900.00
REVENUES							
5. Unearned Revenue Deferred from							
Prior Year	89,763.32	68,700.00		22,500.00	30,398.51	2,839,008.15	0.00
6. Cash Received in Current Year		0.00	0.00	52,500.00	117,523.25		0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	89,763.32	68,700.00	0.00	75,000.00	147,921.76	2,839,008.15	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,102,841.18	0.00		75,000.00	47,981.98	2,574,835.76	4,900.00
10. Non Donor-Authorized							
Expenditures							
11. Total Expenditures (lines 9 & 10)	1,102,841.18	0.00	0.00	75,000.00	47,981.98	2,574,835.76	4,900.00
12. Amounts Included in Line 6 above							
for Prior Year Adjustments			0.00				
13. Calculation of Unearned Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	(1,013,077.86)	68,700.00	0.00	0.00	99,939.78	264,172.39	(4,900.00)
a. Unearned Revenue		68,700.00		0.00	99,939.78	264,172.39	
b. Accounts Payable							
c. Accounts Receivable	1,013,077.86						4,900.00
14. Unused Grant Award Calculation							
(line 4 minus line 9)	0.00	78,700.00	25,000.00	5,469.00	144,750.00	3,283,198.69	0.00
15. If Carryover is allowed,							
enter line 14 amount here	0.00	78,700.00	25,000.00	5,469.00	144,750.00	3,283,198.69	0.00
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	1,102,841.18	0.00	0.00	75,000.00	47,981.98	2,574,835.76	4,900.00

		04.5	Cardinal	CA Partnership	0	STRS on Behalf	
STATE PROGRAM NAME	Workability 1	CA Partnership Public Safety	Partnership Academy	Educators for Tomorrow	Specialized Secondary	Pension Contribution	Early Literacy Support Block Grant
RESOURCE CODE	6520	7220	7220	7220	7370	7690	7810
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	896-437	406-479	406-480	410-481	404-484		774-463
AWARD							
Prior Year Carryover	0.00	37,081.96	27,248.97	38,802.33	0.00	0.00	378,154.40
2. a. Current Year Award	374,160.00	81,000.00	81,000.00	81,000.00	35,000.00	34,398,730.00	0.00
b. Other Adjustments	·	·	·	·			
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	374,160.00	81,000.00	81,000.00	81,000.00	35,000.00	34,398,730.00	0.00
3. Required Matching Funds/Other	·	·	·	·	·		
4. Total Available Award							
(sum lines 1, 2c, & 3)	374,160.00	118,081.96	108,248.97	119,802.33	35,000.00	34,398,730.00	378,154.40
REVENUES	Í	í	,	Í	,	,	
5. Unearned Revenue Deferred from							
Prior Year	0.00	42,492.99	0.00				50,000.00
6. Cash Received in Current Year	7,651.55	63,755.00	67,748.77	79,302.13	26,250.00	34,398,730.00	328,154.40
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	7,651.55	106,247.99	67,748.77	79,302.13	26,250.00	34,398,730.00	378,154.40
EXPENDITURES							
9. Donor-Authorized Expenditures	374,160.00	89,735.59	108,248.97	41,318.64		34,398,730.00	50,085.06
10. Non Donor-Authorized							
Expenditures							
11. Total Expenditures (lines 9 & 10)	374,160.00	89,735.59	108,248.97	41,318.64	0.00	34,398,730.00	50,085.06
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)	(366,508.45)	16,512.40	(40,500.20)	37,983.49	26,250.00	0.00	328,069.34
a. Unearned Revenue		16,512.40		37,983.49	26,250.00		328,069.34
b. Accounts Payable							
c. Accounts Receivable	366,508.45		40,500.20				
14. Unused Grant Award Calculation							
(line 4 minus line 9)	0.00	28,346.37	0.00	78,483.69	35,000.00	0.00	328,069.34
15. If Carryover is allowed,							
enter line 14 amount here		28,346.37	8,324.66	78,483.69	35,000.00	0.00	328,069.34
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	374,160.00	89,735.59	108,248.97	41,318.64	0.00	34,398,730.00	50,085.06

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
Prior Year Carryover	4,903,852.27
2. a. Current Year Award	37,971,002.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	37,971,002.00
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2c, & 3)	42,874,854.27
REVENUES	
5. Unearned Revenue Deferred from	
Prior Year	3,142,862.97
Cash Received in Current Year	35,141,615.10
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	38,284,478.07
EXPENDITURES	
Donor-Authorized Expenditures	38,867,837.18
10. Non Donor-Authorized	
Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	38,867,837.18
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)	(583,359.11)
a. Unearned Revenue	841,627.40
b. Accounts Payable	0.00
c. Accounts Receivable	1,424,986.51
14. Unused Grant Award Calculation	
(line 4 minus line 9)	4,007,017.09
15. If Carryover is allowed,	
enter line 14 amount here	4,015,341.75
16. Reconciliation of Revenue	
(line 5 plus line 6 minus line 13a	
minus line 13b plus line 13c)	38,867,837.18

LOCAL PROGRAM NAME	Child Development Fundraiser	Richardson Donations	Packard Foundation	Kaiser Grant	After School Donations	Discover Brighter Future	CETF-CA Emerging
RESOURCE CODE	9042	9048	9053	9054	9063	9065	9074
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	871-250	312-305	747-145	802-308	747-146	879-330	854-044
AWARD							
Prior Year Carryover	2,725.62	2,920.00	12,876.01	13,646.17	16,603.06	22,915.99	167,703.62
2. a. Current Year Award	0.00	0.00	0.00	0.00		0.00	0.00
b. Other Adjustments					(6,350.00)		
c. Adj Curr Yr Award					(, , , , ,		
(sum lines 2a & 2b)	0.00	0.00	0.00	0.00	(6,350.00)	0.00	0.00
3. Required Matching Funds/Other					(2,222227)		
4. Total Available Award							
(sum lines 1, 2c, & 3)	2,725.62	2,920.00	12,876.01	13,646.17	10,253.06	22,915.99	167,703.62
REVENUES		·		·	·		
5. Unearned Revenue Deferred from							
Prior Year	2,725.62	2,920.00	12,876.01	13,646.17	16,603.06	22,915.99	167,703.62
6. Cash Received in Current Year	0.00				(6,350.00)	0.00	
7. Contributed Matching Funds					,		
8. Total Available (sum lines 5, 6, & 7)	2,725.62	2,920.00	12,876.01	13,646.17	10,253.06	22,915.99	167,703.62
EXPENDITURES							
Donor-Authorized Expenditures	0.00	2,920.00	2,252.10	3,499.74	(614.36)	0.00	125,933.70
10. Non Donor-Authorized		·			,		·
Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	2,920.00	2,252.10	3,499.74	(614.36)	0.00	125,933.70
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)	2,725.62	0.00	10,623.91	10,146.43	10,867.42	22,915.99	41,769.92
a. Unearned Revenue	2,725.62		10,623.91	10,146.43	10,867.42	22,915.99	41,769.92
b. Accounts Payable	ŕ		·	,	,	,	,
c. Accounts Receivable							
14. Unused Grant Award Calculation							
(line 4 minus line 9)	2,725.62	0.00	10,623.91	10,146.43	10,867.42	22,915.99	41,769.92
15. If Carryover is allowed,	, , , , , ,		., , .	.,	-,	7	,
enter line 14 amount here	2,725.62	0.00		10,146.43	10,867.42	22,915.99	
16. Reconciliation of Revenue	,			-, -	-,	,	
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	0.00	2,920.00	2,252.10	3,499.74	(614.36)	0.00	125,933.70

		Local Solutions	K-12 Strong	Student Run	Arroyo Water	Anivation Tech	CDPH Personnel
LOCAL PROGRAM NAME	i3BARR Scale Up	Grants	Workforce	Enterprise	Útilities	Academy	Support Grant
RESOURCE CODE	9081	9090	9091	9095	9096	9097	9100
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	406-329	845-370	410-371	410-374	410-375	410-378	700-200
AWARD							
Prior Year Carryover	5,264.65	7,987.44	279,253.09	208,262.00	56,760.88	190,070.46	0.00
2. a. Current Year Award	2,425.86	12,945.57		130,182.00	99,106.00	87,739.00	2,086,666.33
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	2,425.86	12,945.57	0.00	130,182.00	99,106.00	87,739.00	2,086,666.33
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	7,690.51	20,933.01	279,253.09	338,444.00	155,866.88	277,809.46	2,086,666.33
REVENUES							
5. Unearned Revenue Deferred from							
Prior Year	0.00	0.00	168,800.59	0.00	0.00	190,070.46	0.00
6. Cash Received in Current Year	7,690.51	15,897.34	106,821.50	287,202.00	204,600.88	0.00	2,086,666.33
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	7,690.51	15,897.34	275,622.09	287,202.00	204,600.88	190,070.46	2,086,666.33
EXPENDITURES							
9. Donor-Authorized Expenditures	7,690.51	12,629.82	275,622.09	0.00	29,974.58	83,748.07	2,086,666.33
10. Non Donor-Authorized							
Expenditures							
11. Total Expenditures (lines 9 & 10)	7,690.51	12,629.82	275,622.09	0.00	29,974.58	83,748.07	2,086,666.33
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	3,267.52	0.00	287,202.00	174,626.30	106,322.39	0.00
a. Unearned Revenue	0.00	3,267.52	0.00	287,202.00	174,626.30	106,322.39	0.00
b. Accounts Payable		·		·	·		
c. Accounts Receivable							
14. Unused Grant Award Calculation							
(line 4 minus line 9)	0.00	8,303.19	3,631.00	338,444.00	125,892.30	194,061.39	0.00
15. If Carryover is allowed,		·	·	·	·	·	
enter line 14 amount here	0.00	8,303.19	3,631.00	338,444.00	125,892.30	194,061.39	0.00
16. Reconciliation of Revenue		·	·	·	·		
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	7,690.51	12,629.82	275,622.09	0.00	29,974.58	83,748.07	2,086,666.33

LOCAL PROGRAM NAME	Chavez Makerspace		TOTAL
RESOURCE CODE	9102		
REVENUE OBJECT	8699		
LOCAL DESCRIPTION (if any)	318-302		
AWARD			
Prior Year Carryover	0.00		986,988.99
2. a. Current Year Award	17,500.00		2,436,564.76
b. Other Adjustments			(6,350.00)
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	17,500.00	0.00	2,430,214.76
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2c, & 3)	17,500.00	0.00	3,417,203.75
REVENUES			
5. Unearned Revenue Deferred from			
Prior Year	0.00		598,261.52
Cash Received in Current Year	15,000.00		2,717,528.56
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	15,000.00	0.00	3,315,790.08
EXPENDITURES			
Donor-Authorized Expenditures	10,305.80		2,640,628.38
10. Non Donor-Authorized			
Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	10,305.80	0.00	2,640,628.38
12. Amounts Included in Line 6 above			
for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue			
or A/P, & A/R amounts			
(line 8 minus line 9 plus line 12)	4,694.20	0.00	675,161.70
a. Unearned Revenue	4,694.20		675,161.70
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation			
(line 4 minus line 9)	7,194.20	0.00	776,575.37
15. If Carryover is allowed,			
enter line 14 amount here	7,194.20		724,181.54
16. Reconciliation of Revenue			
(line 5 plus line 6 minus line 13a			
minus line 13b plus line 13c)	10,305.80	0.00	2,640,628.38

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

	Child Nutrition:	
	Supply Chain	
FEDERAL PROGRAM NAME	Assistance	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5466	
REVENUE OBJECT	8220	
LOCAL DESCRIPTION (if any)	597	
AWARD		
Prior Year Restricted		
Ending Balance	0.00	0.00
2. a. Current Year Award	1,093,915.14	1,093,915.14
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	1,093,915.14	1,093,915.14
Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	1,093,915.14	1,093,915.14
REVENUES		
5. Cash Received in Current Year	0.00	0.00
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	1,093,915.14	1,093,915.14
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	1,093,915.14	1,093,915.14
Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	1,093,915.14	1,093,915.14
EXPENDITURES		
10. Donor-Authorized Expenditures	0.00	0.00
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		
(line 10 plus line 11)	0.00	0.00
RESTRICTED ENDING BALANCE		
13. Current Year	4 000 045 44	4 000 045 44
(line 4 minus line 10)	1,093,915.14	1,093,915.14

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

2021-22 Unaudited Actuals

		Clean Energy Jobs	Educator		Special Ed	Special Ed-Parent	Special Ed-Dispute Prevention &
STATE PROGRAM NAME	ELOP	Act - Prop 39	Effectiveness	Lottery Income	Apportionment	Infant Grant	Dispute Resolution
RESOURCE CODE	2600	6230	6266	6300	6500	6510	6536
REVENUE OBJECT	8590	8590	8590	8560	8311/8319/8710	8311	8590
LOCAL DESCRIPTION (if any)	492	P39	700-460	700-702	Varies	878-803	878-805
AWARD							
Prior Year Restricted							
Ending Balance	0.00	676,352.58	0.00	429,295.09	0.00	0.00	0.00
2. a. Current Year Award	27,888,184.00	0.00	12,272,860.00	3,367,689.85	38,168,012.00	549,107.00	828,348.00
b. Other Adjustments					239,119.29		
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	27,888,184.00	0.00	12,272,860.00	3,367,689.85	38,407,131.29	549,107.00	828,348.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	27,888,184.00	676,352.58	12,272,860.00	3,796,984.94	38,407,131.29	549,107.00	828,348.00
REVENUES							
5. Cash Received in Current Year	25,378,249.00	0.00	9,818,288.00	2,446,753.99	34,943,627.56	499,593.00	828,348.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	2,509,935.00	0.00	2,454,572.00	920,935.86	3,463,503.73	49,514.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	2,509,935.00	0.00	2,454,572.00	920,935.86	3,463,503.73	49,514.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	27,888,184.00	0.00	12,272,860.00	3,367,689.85	38,407,131.29	549,107.00	828,348.00
EXPENDITURES							
10. Donor-Authorized Expenditures	4,457,247.68	239,075.97	333,820.58	1,075,777.93	38,407,131.29	549,107.00	125,945.24
11. Non Donor-Authorized							
Expenditures					43,856,348.98	147,455.78	
12. Total Expenditures							
(line 10 plus line 11)	4,457,247.68	239,075.97	333,820.58	1,075,777.93	82,263,480.27	696,562.78	125,945.24
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	23,430,936.32	437,276.61	11,939,039.42	2,721,207.01	0.00	0.00	702,402.76

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

	Special Ed-Learning	Mental Health	Special Ed-Early Intervention	KITCHEN INFRASTRUCTUR	FOOD SVC STAFF	LEARNING COMM FOR SCHOOL	Classified Sch Empl
STATE PROGRAM NAME	Recovery Support	Services	Preschool	Е	TRAINING	SUCCESS	Prof Development
RESOURCE CODE	6537	6546	6547	7028	7029	7085	7311
REVENUE OBJECT	8590	8590	8590	8520	8520	8590	8590
LOCAL DESCRIPTION (if any)	878-810	878-807	878-440	834-487	834-487	799-455	457
AWARD							
Prior Year Restricted							
Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	311,501.63
2. a. Current Year Award	3,727,567.00	3,275,662.00	2,088,685.00	1,612,473.00	231,836.00	2,000,000.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	3,727,567.00	3,275,662.00	2,088,685.00	1,612,473.00	231,836.00	2,000,000.00	0.00
3. Required Matching Funds/Other					·		
4. Total Available Award							
(sum lines 1, 2c, & 3)	3,727,567.00	3,275,662.00	2,088,685.00	1,612,473.00	231,836.00	2,000,000.00	311,501.63
REVENUES							
5. Cash Received in Current Year	3,727,567.00	2,948,095.00	1,677,596.00	1,612,473.00	231,836.00	1,400,000.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	327,567.00	411,089.00	0.00	0.00	600,000.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	327,567.00	411,089.00	0.00	0.00	600,000.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	3,727,567.00	3,275,662.00	2,088,685.00	1,612,473.00	231,836.00	2,000,000.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	2,991,191.74	3,275,662.00	0.00	0.00	3,510.51	100,771.20	760.96
11. Non Donor-Authorized							
Expenditures		258,556.42					
12. Total Expenditures		·					
(line 10 plus line 11)	2,991,191.74	3,534,218.42	0.00	0.00	3,510.51	100,771.20	760.96
RESTRICTED ENDING BALANCE		•					
13. Current Year							
(line 4 minus line 10)	736,375.26	0.00	2,088,685.00	1,612,473.00	228,325.49	1,899,228.80	310,740.67

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

			AD 00 E			
	A-G	A-G Learning Loss	AB 86 Expanded Learning	AB 86 ELO		
STATE PROGRAM NAME	Access/Success	Mitigation	Opportunities	Paraprofessional	Ethnic Studies	TOTAL
RESOURCE CODE	7412	7413	7425	7426	7810	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	748-461	748-462	498	499	879-464	
AWARD	740-401	740-402	490	499	079-404	
Prior Year Restricted						
Ending Balance	0.00	0.00	12,518,331.23	3,805,703.84	0.00	17,741,184.37
2. a. Current Year Award	3,447,107.00	1,292,306.00	0.00	11.298.00	345,377.00	101,106,511.85
b. Other Adjustments	3,447,107.00	1,292,300.00	0.00	11,290.00	343,377.00	239,119.29
c. Adj Curr Yr Award						239,119.29
	2 447 407 00	4 202 206 00	0.00	11 200 00	245 277 00	101 245 624 44
(sum lines 2a & 2b)	3,447,107.00	1,292,306.00	0.00	11,298.00	345,377.00	101,345,631.14
3. Required Matching Funds/Other						0.00
4. Total Available Award	0.447.407.00	4 000 000 00	40 540 004 00	0.047.004.04	0.45.077.00	440 000 045 54
(sum lines 1, 2c, & 3)	3,447,107.00	1,292,306.00	12,518,331.23	3,817,001.84	345,377.00	119,086,815.51
REVENUES		222 222 22		44.000.00		22 222 224 22
5. Cash Received in Current Year	2,585,330.00	969,230.00		11,298.00	0.00	89,078,284.55
6. Amounts Included in Line 5 for						
Prior Year Adjustments						0.00
7. a. Accounts Receivable						
(line 2c minus lines 5 & 6)	861,777.00	323,076.00	0.00	0.00	345,377.00	12,267,346.59
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable						
(line 7a minus line 7b)	861,777.00	323,076.00	0.00	0.00	345,377.00	12,267,346.59
Contributed Matching Funds						0.00
9. Total Available						
(sum lines 5, 7c, & 8)	3,447,107.00	1,292,306.00	0.00	11,298.00	345,377.00	101,345,631.14
EXPENDITURES						
10. Donor-Authorized Expenditures	0.00	0.00	12,151,688.46	122,457.47	0.00	63,834,148.03
11. Non Donor-Authorized						
Expenditures						44,262,361.18
12. Total Expenditures						
(line 10 plus line 11)	0.00	0.00	12,151,688.46	122,457.47	0.00	108,096,509.21
RESTRICTED ENDING BALANCE						
13. Current Year						
(line 4 minus line 10)	3,447,107.00	1,292,306.00	366,642.77	3,694,544.37	345,377.00	55,252,667.48

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

	Internal Tech	Medical Billing		Governor's		Operation Save a	
LOCAL PROGRAM NAME	Warranty	Option	San Manuel Tribal	Challenge	Project Inspire Grant	Generation	Kaiser Permanente
RESOURCE CODE	9003	9009	9025	9030	9031	9060	9073
REVENUE OBJECT	N/A	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	824-152	585	136-219	180-148	880-116	880-125	304
AWARD							
Prior Year Restricted							
Ending Balance	2,125,968.19	658,227.10	3,445.18	723.58	2,500.00	3,028.93	4,036.78
2. a. Current Year Award		950,360.99		0.00	0.00	0.00	24,600.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	950,360.99	0.00	0.00	0.00	0.00	24,600.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	2,125,968.19	1,608,588.09	3,445.18	723.58	2,500.00	3,028.93	28,636.78
REVENUES							
5. Cash Received in Current Year		931,294.97		0.00	0.00	0.00	24,600.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	19,066.02	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	19,066.02	0.00	0.00	0.00	0.00	0.00
Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	950,360.99	0.00	0.00	0.00	0.00	24,600.00
EXPENDITURES							
10. Donor-Authorized Expenditures	(651,713.53)	382,522.04	3,445.18	0.00	30.11	0.00	11,477.39
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	(651,713.53)	382,522.04	3,445.18	0.00	30.11	0.00	11,477.39
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	2,777,681.72	1,226,066.05	0.00	723.58	2,469.89	3,028.93	17,159.39

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

	1						
	Amazon Logistics	CA Classified Sch		Visual & Performing	Golden State		CSEA Advanced
LOCAL PROGRAM NAME	Pathway	Emp Teacher CR	Diva's Program	Arts	Opportunity	Designer Group	Degree Stipend
RESOURCE CODE	9082	9083	9084	9089	9092	9093	9094
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8980
LOCAL DESCRIPTION (if any)	402-307	884-320	316-333	339	756-372	748-373	844-335
AWARD							
Prior Year Restricted							
Ending Balance	50,000.00	32,000.40	11,825.77	8,976.89	5,000.00	24,257.12	348,952.32
2. a. Current Year Award	0.00	55,013.54	0.00	2,500.00	0.00	0.00	550,000.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	55,013.54	0.00	2,500.00	0.00	0.00	550,000.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	50,000.00	87,013.94	11,825.77	11,476.89	5,000.00	24,257.12	898,952.32
REVENUES							
5. Cash Received in Current Year	0.00	49,188.86	0.00	2,500.00		0.00	550,000.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	5,824.68	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	5,824.68	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	55,013.54	0.00	2,500.00	0.00	0.00	550,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	42,788.86	0.00	8,854.58	0.00	6,000.00	474,028.08
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	0.00	42,788.86	0.00	8,854.58	0.00	6,000.00	474,028.08
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	50,000.00	44,225.08	11,825.77	2,622.31	5,000.00	18,257.12	424,924.24

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

	I		
		Mental Health Multi-	
LOCAL PROGRAM NAME	The Hartford	Tiered System	TOTAL
RESOURCE CODE	9101	9103	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)	859-162	799-341	
AWARD	009-102	7 33-341	
Prior Year Restricted			
Ending Balance	0.00	0.00	3,278,942.26
2. a. Current Year Award	10,000.00	335,000.00	1,927,474.53
b. Other Adjustments	10,000.00	333,000.00	0.00
c. Adj Curr Yr Award			0.00
(sum lines 2a & 2b)	10,000.00	335,000.00	1,927,474.53
3. Required Matching Funds/Other	10,000.00	000,000.00	0.00
4. Total Available Award			0.00
(sum lines 1, 2c, & 3)	10,000.00	335,000.00	5,206,416.79
REVENUES	10,000.00	333,000.00	3,200,410.73
5. Cash Received in Current Year			1,557,583.83
6. Amounts Included in Line 5 for			1,007,000.00
Prior Year Adjustments			0.00
7. a. Accounts Receivable			0.00
(line 2c minus lines 5 & 6)	10,000.00	335,000.00	369,890.70
b. Noncurrent Accounts	,	555,555.55	000,0000
Receivable			0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)	10,000.00	335,000.00	369,890.70
8. Contributed Matching Funds	, , , , , , , , , , , , , , , , , , , ,	,	0.00
9. Total Available			
(sum lines 5, 7c, & 8)	10,000.00	335,000.00	1,927,474.53
EXPENDITURES		Í	,
10. Donor-Authorized Expenditures	9,270.48	0.00	286,703.19
11. Non Donor-Authorized			
Expenditures			0.00
12. Total Expenditures			
(line 10 plus line 11)	9,270.48	0.00	286,703.19
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	729.52	335,000.00	4,919,713.60

Unaudited Actuals 2021-22 Unaudited Actuals GENERAL FUND

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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	343,699,453.71	301	196,884.55	303	343,502,569.16	305	939,941.78	1,965,042.88	307	341,537,526.28	309
2000 - Classified Salaries	100,825,222.92	311	2,021,164.17	313	98,804,058.75	315	7,244,773.55	9,176,859.23	317	89,627,199.52	319
3000 - Employee Benefits	212,074,464.50	321	4,561,305.83	323	207,513,158.67	325	846,414.17	1,256,142.47	327	206,257,016.20	329
4000 - Books, Supplies Equip Replace. (6500)	38,035,202.53	331	465,394.54	333	37,569,807.99	335	1,487,464.50	8,914,955.19	337	28,654,852.80	339
5000 - Services & 7300 - Indirect Costs	113,215,603.10	341	1,663,470.76	343	111,552,132.34	345	22,465,310.74	39,681,822.06	347	71,870,310.28	349
			T	DTAL	798,941,726.91	365		T	OTAL	737,946,905.08	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.

				EDP
PAF	RT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
1.	Teacher Salaries as Per EC 41011	1100	259,122,956.98	375
2.	Salaries of Instructional Aides Per EC 41011	2100	21,640,236.04	380
3.	STRS.	3101 & 3102	67,576,338.32	382
4.	PERS	3201 & 3202	5,054,984.80	383
5.	OASDI - Regular, Medicare and Alternative	3301 & 3302	5,539,179.90	384
6.	Health & Welfare Benefits (EC 41372)			
	(Include Health, Dental, Vision, Pharmaceutical, and			
	Annuity Plans)	3401 & 3402	40,244,917.70	385
7.	Unemployment Insurance	3501 & 3502	1,391,613.18	390
8.	Workers' Compensation Insurance.	3601 & 3602	5,396,922.38	392
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	3,302,678.76	
10.	Other Benefits (EC 22310).	3901 & 3902	0.00	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		409,269,828.06	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).		54,969.14	396
b	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*		54,969.14	
	TOTAL SALARIES AND BENEFITS		409,214,858.92	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		55.45%	↓
16.	District is exempt from EC 41372 because it meets the provisions			
	of EC 41374. (If exempt, enter 'X')			

PAR	RT III: DEFICIENCY AMOUNT	
	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exisions of EC 41374.	empt under the
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	
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).	737,946,905.08
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, 0	Column 4b (required)
3213 was excluded as the purpose was wholly unrelated to ir	struction.

	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	408,580,859.00	(65,869,109.00)	342,711,750.00		12,225,000.00	330,486,750.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	102,382,781.00	(660,563.00)	101,722,218.00		6,515,000.00	95,207,218.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	28,452,977.00		28,452,977.00	23,129,602.00	28,151,591.00	23,430,988.00	
Net Pension Liability	726,001,777.00	3,868,656.00	729,870,433.00		335,466,489.00	394,403,944.00	
Total/Net OPEB Liability	106,780,422.00	14,873,027.00	121,653,449.00	12,757,503.00		134,410,952.00	
Compensated Absences Payable	8,614,404.96		8,614,404.96	3,987,632.79	8,614,404.96	3,987,632.79	
Governmental activities long-term liabilities	1,380,813,220.96	(47,787,989.00)	1,333,025,231.96	39,874,737.79	390,972,484.96	981,927,484.79	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	17,391,554.00		17,391,554.00		7,473,664.00	9,917,890.00	
Total/Net OPEB Liability	2,388,655.00		2,388,655.00	414,267.00		2,802,922.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	19,780,209.00	0.00	19,780,209.00	414,267.00	7,473,664.00	12,720,812.00	0.00

Unaudited Actuals 2021-22 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

36 67876 0000000 Form ESMOE

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			Fun	ıds 01, 09, and	d 62	2021-22
Se	ctio	n I - Expenditures	Goals	Functions	Objects	Expenditures
A.	Tot	al state, federal, and local expenditures (all resources)	All	All	1000-7999	818,453,966.51
В.		s all federal expenditures not allowed for MOE sources 3000-5999, except 3385)	All	All	1000-7999	131,605,972.74
C.		es state and local expenditures not allowed for MOE: resources, except federal as identified in Line B)				
	1.	Community Services	All	5000-5999	1000-7999	1,406,538.48
	2.	Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,247,759.45
	3.	Debt Service	All	9100	5400-5450, 5800, 7430- 7439	3,684,994.63
	4.	Other Transfers Out	All	9200	7200-7299	1,329,471.32
	5.	Interfund Transfers Out	All	9300	7600-7629	265.30
				9100	7699	
	6.	All Other Financing Uses	All	9200	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)	7100-7199	9000-9999	1000-7999	0.00
		dosts of services for which tallion is received,	All	All	8710	239,119.29
	9.	Supplemental expenditures made as a result of a Presidentially declared disaster		entered. Must s in lines B, C D2.		
	10.	Total state and local expenditures not allowed for MOE calculation				
		(Sum lines C1 through C9)				8,908,148.47
	ы	LEG LINGE EN			1000-7143,	
ال.	Plu 1.	s additional MOE expenditures: Expenditures to cover deficits for food services			7300-7439	
	٠.	(Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
	2.	Expenditures to cover deficits for student body activities		entered. Must itures in lines		
E	Tot	al expenditures subject to MOE				
		ne A minus lines B and C10, plus lines D1 and D2)				677,939,845.30

San Bernardino City Unified San Bernardino County

Unaudited Actuals 2021-22 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

36 67876 0000000 Form ESMOE

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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)		
		40,076.28
B. Expenditures per ADA (Line I.E divided by Line II.A)		16,916.24
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.)		
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	614,989,018.23	13,405.10
Total adjusted base expenditure amounts (Line A plus Line A.1)	614,989,018.23	13,405.10
B. Required effort (Line A.2 times 90%)	553,490,116.41	12,064.59
C. Current year expenditures (Line I.E and Line II.B)	677,939,845.30	16,916.24
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%

San Bernardino City Unified San Bernardino County

Unaudited Actuals 2021-22 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

36 67876 0000000 Form ESMOE

Printed: 9/28/2022 10:23 AM

Description of Adjustments	Total Expenditures	Expenditures Per ADA
otal adjustments to base expenditures	0.00	0.0

			2021-22 Calculations			2022-23 Calculations	
		Extracted		Entered Data/	Extracted		Entered Data/
		Data	Adjustments*	Totals	Data	Adjustments*	Totals
A. PR	IOR YEAR DATA		2020-21 Actual				
(20	020-21 Actual Appropriations Limit and Gann ADA						
are	from district's prior year Gann data reported to the CDE)						
1.	FINAL PRIOR YEAR APPROPRIATIONS LIMIT						
١.	(Preload/Line D11, PY column)	335,485,764.60		335,485,764.60			307,426,376.03
2.	PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	45,879.45		45,879.45			39,762.08
	,		•				•
	JUSTMENTS TO PRIOR YEAR LIMIT	Ac	justments to 2020-	21	Ac	ljustments to 2021-2	22
3. 4.	District Lapses, Reorganizations and Other Transfers 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
l _							
7.							
	(Only for district lapses, reorganizations and						
	other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
	appropriations innit are critered in Line As above)						
B. CL	IRRENT YEAR GANN ADA		2021-22 P2 Report			2022-23 P2 Estimate	
	021-22 data should tie to Principal Apportionment						
	ftware Attendance reports and include ADA for charter schools porting with the district)						
1.		39,762.08		39.762.08	41,661.74		41,661.74
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)	0.00		39,762.08	0.00		41,661.74
	7 6 7 12 6 6 1 1 1 2 1 1 1 1 2 1 1 1 1 2 1 1 1 1			,			
	IRRENT YEAR LOCAL PROCEEDS OF TAXES/STATE		2021-22 Actual			2022-23 Budget	
	D RECEIVED XES AND SUBVENTIONS (Funds 01, 09, and 62)		İ		İ	l I	
1.	Homeowners' Exemption (Object 8021)	286,238.57		286,238.57	271,875.00		271,875.00
2.	Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3.	Other Subventions/In-Lieu Taxes (Object 8029)	13.34		13.34	0.00		0.00
4.	Secured Roll Taxes (Object 8041)	37,081,241.26		37,081,241.26	37,093,166.00		37,093,166.00
5.	Unsecured Roll Taxes (Object 8042)	1,675,028.44		1,675,028.44	1,193,386.00		1,193,386.00
6.	Prior Years' Taxes (Object 8043)	467,880.63		467,880.63	30,186.00		30,186.00
7.	Supplemental Taxes (Object 8044)	1,943,634.57		1,943,634.57	1,774,203.00 (9,962,867.00)		1,774,203.00 (9,962,867.00)
8. 9.	Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(9,962,867.32) 67,308.51		(9,962,867.32) 67,308.51	(9,962,867.00)		(9,962,867.00)
10	Penalties and Int. from Delinquent Taxes (Object 8048) Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
_	5.1.5 2.52 Taxoo (Objoot 0002)						
11	Comm. Redevelopment Funds (objects 8047 & 8625)	35,305,265.39		35,305,265.39	5,647,472.70		5,647,472.70
12		0.00		0.00	0.00		0.00
	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	0.00		0.00	0.00		0.00
15	Taxes (Object 8629) (Only those for the above taxes) Transfers to Charter Schools	0.00		0.00	0.00		0.00
13	in Lieu of Property Taxes (Object 8096)						
	TOTAL TAXES AND SUBVENTIONS						
16	(Lines C1 through C15)	66,863,743.39	0.00	66,863,743.39	36,047,421.70	0.00	36,047,421.70
16	(Lines C1 tillough C13)						
	,						
ОТ	HER LOCAL REVENUES (Funds 01, 09, and 62)						
ОТ	HER LOCAL REVENUES (Funds 01, 09, and 62) To General Fund from Bond Interest and Redemption	0.00		0.00	0.00		0.00
O1 17	HER LOCAL REVENUES (Funds 01, 09, and 62)	0.00		0.00	0.00		0.00

			2021-22 Calculations			2022-23 Calculations	
		Extracted	Galcalations	Entered Data/	Extracted	Calculations	Entered Data/
		Data	Adjustments*	Totals	Data	Adjustments*	Totals
EX	CLUDED APPROPRIATIONS						
198	Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.005.544.50			0.070.000.00
191	o. Qualified Capital Outlay Projects			6,365,514.53			6,872,369.22
190	Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	21,303,779.63		21,303,779.63	25,458,725.60		25,458,725.60
ОТ	HER EXCLUSIONS						
	Unreimbursed Court Mandated Desegregation Costs						
	Other Unfunded Court-ordered or Federal Mandates TOTAL EXCLUSIONS (Lines C19 through C22)	21,303,779.63	0.00	27,669,294.16	25,458,725.60	0.00	32,331,094.82
ST	ATE AID RECEIVED (Funds 01, 09, and 62)						
24.	LCFF - CY (objects 8011 and 8012)	545,659,685.00		545,659,685.00	602,909,332.00		602,909,332.00
	LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	25,127.81		25,127.81	0.00		0.00
26.	TOTAL STATE AID RECEIVED (Lines C24 plus C25)	545,684,812.81	0.00	545,684,812.81	602,909,332.00	0.00	602,909,332.00
		, ,		, ,	, ,		
	TA FOR INTEREST CALCULATION Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	872,792,189.74		872,792,189.74	1,015,866,203.61		1,015,866,203.61
28.	Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(5,054,539.34)		(5,054,539.34)	1,000,000.00		1,000,000.00
	PROPRIATIONS LIMIT CALCULATIONS ELIMINARY APPROPRIATIONS LIMIT		2021-22 Actual			2022-23 Budget	
1.	Revised Prior Year Program Limit (Lines A1 plus A6)			335,485,764.60			307,426,376.03
2.	Inflation Adjustment			1.0573			1.0755
3.	Program Population Adjustment (Lines B3 divided			0.9667			1.0478
4.	by [A2 plus A7]) (Round to four decimal places) PRELIMINARY APPROPRIATIONS LIMIT			0.8667			1.0470
	(Lines D1 times D2 times D3)			307,426,376.03			346,441,519.24
	PROPRIATIONS SUBJECT TO THE LIMIT						
5. 6.	Local Revenues Excluding Interest (Line C18) Preliminary State Aid Calculation			66,863,743.39			36,047,421.70
0.	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)			4,771,449.60			4,999,408.80
	 Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; 						
	but not less than zero)			268,231,926.80			342,725,192.36
	c. Preliminary State Aid in Local Limit			000 004 000 00			040 705 400 00
7	(Greater of Lines D6a or D6b) Local Revenues in Proceeds of Taxes			268,231,926.80			342,725,192.36
	Interest Counting in Local Limit (Line C28 divided by						
	[Lines C27 minus C28] times [Lines D5 plus D6c])			(5,054,539.34)			373,224.19
	b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			61,809,204.05			36,420,645.89
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)			273,286,466.14			342,351,968.17
9.	Total Appropriations Subject to the Limit			-			
	a. Local Revenues (Line D7b)			61,809,204.05			
	b. State Subventions (Line D8)c. Less: Excluded Appropriations (Line C23)			273,286,466.14 27,669,294.16			
	d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT			2.,550,204.10			
	(Lines D9a plus D9b minus D9c)			307,426,376.03			

		2021-22			2022-23	
	Extracted	Calculations	Entered Data/	Extracted	Calculations	Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
10. Adjustments to the Limit Per						
Government Code Section 7902.1						
(Line D9d minus D4)			0.00			
SUMMARY		2021-22 Actual			2022-23 Budget	
11. Adjusted Appropriations Limit			007 400 070 00			040444.54004
(Lines D4 plus D10)			307,426,376.03			346,441,519.24
12. Appropriations Subject to the Limit			007 400 070 00			
(Line D9d)			307,426,376.03			
* Please provide below an explanation for each entry in the adjustments	aalumn					
Please provide below an explanation for each entry in the adjustments	COIUITITI.					
Harold Sullins Associate Superintendent		(909) 381-1164				
Gann Contact Person		Contact Phone Num	nber			

B.

Part I - General Administrative Share of Plant Services Costs

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

A.

_	d by general administration.	,-
1.	Salaries and Benefits - Other General Administration and Centralized Data Processing Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 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.	20,873,983.23
	laries and Benefits - All Other Activities 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)	630,680,642.55

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)

3.31%

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.

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.

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.

n	0	n

_		Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.		irect Costs	
	1.	Other General Administration, less portion charged to restricted resources or specific goals	04 004 004 04
	_	(Functions 7200-7600, objects 1000-5999, minus Line B9)	21,081,234.01
	2.	Centralized Data Processing, less portion charged to restricted resources or specific goals	
	2	(Function 7700, objects 1000-5999, minus Line B10)	10,461,698.81
	٥.	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)	537,569.05
	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)	2,374,485.50
	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)	34,454,987.37
	9.	Carry-Forward Adjustment (Part IV, Line F)	(1,565,764.93) 32,889,222.44
В.		Total Adjusted Indirect Costs (Line A8 plus Line A9) se Costs	32,009,222.44
В.			470 011 400 EE
	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	472,211,499.55
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	110,340,892.06
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	69,745,612.72
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	951,657.82
	6.	Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	76,937.70
	7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	4 400 450 50
	0	External Financial Audit - Single Audit and Other (Functions 7190-7191,	4,439,153.52
	8.	objects 5000-5999, minus Part III, Line A3)	0.00
	0		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)	14,388,424.37
	10	Centralized Data Processing (portion charged to restricted resources or specific goals only)	14,300,424.37
	10.	(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
		except 0000 and 9000, objects 1000-5999)	(635,499.62)
	11	Plant Maintenance and Operations (all except portion relating to general administrative offices)	(000,400.02)
		(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	69,362,236.51
	12	Facilities Rents and Leases (all except portion relating to general administrative offices)	00,002,200.01
	12.	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
	13	Adjustment for Employment Separation Costs	0.00
		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)	1,235,184.76
	15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,489,549.71
	16.	Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	12,319,156.49
	17.	Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	14,109,835.27
	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)	776,034,640.86
C.	Stra	night Indirect Cost Percentage Before Carry-Forward Adjustment	·
		r information only - not for use when claiming/recovering indirect costs)	
	-	e A8 divided by Line B19)	4.44%
D.	-	liminary Proposed Indirect Cost Rate	
		r final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)	
	-	e A10 divided by Line B19)	4.24%
	,	-	

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 c	osts incurred in the current year (Part III, Line A8)	34,454,987.37
В.	Carry-for	ward adjustment from prior year(s)	
	1. Carry	-forward adjustment from the second prior year	(866,383.07)
	2. Carry	-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-for	ward adjustment for under- or over-recovery in the current year	
		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect ate (4.53%) times Part III, Line B19); zero if negative	0.00
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (4.53%) times Part III, Line B19) or (the highest rate used to er costs from any program (4.53%) times Part III, Line B19); zero if positive	(1,565,764.93)
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	(1,565,764.93)
E.	Optional a	allocation of negative carry-forward adjustment over more than one year	
	the LEA c	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA material models are allocated over more than one year. Where allocation of a negative carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment and the country-forward adjustment are allocated over more than one year.	ay request that ustment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.24%
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-782,882.47) is applied to the current year calculation and the remainder (\$-782,882.46) is deferred to one or more future years:	4.34%
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-521,921.64) is applied to the current year calculation and the remainder (\$-1,043,843.29) is deferred to one or more future years:	4.37%
	LEA reque	est for Option 1, Option 2, or Option 3	
			1
F.		vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	(1,565,764.93)

Approved indirect cost rate: 4.53% Highest rate used in any program: 4.53%

	D	Eligible Expenditures (Objects 1000-5999	Indirect Costs Charged	Rate
Fund	Resource	except 4700 & 5100)	(Objects 7310 and 7350)	Used
01	2600	3,326,106.69	150,641.34	4.53%
01	3010	24,913,216.75	1,128,568.71	4.53%
01	3182	1,239,539.99	56,144.39	4.53%
01	3210	3,297,018.16	149,354.92	4.53%
01	3212	32,051,200.85	1,451,919.40	4.53%
01	3213	24,639,360.73	1,116,163.03	4.53%
01	3215	1,596,563.21	72,324.31	4.53%
01	3226	1,864,874.13	84,478.80	4.53%
01	3227	48,306.50	2,188.28	4.53%
01	3310	11,368,192.03	449,860.00	3.96%
01	3315	162,941.74	7,381.26	4.53%
01	3327	545,564.00	24,714.00	4.53%
01	3345	956.67	43.33	4.53%
01	3385	57,110.00	2,587.00	4.53%
01	3395	67,704.37	3,067.00	4.53%
01	3410	297,996.41	13,499.23	4.53%
01	3550	602,396.00	27,288.00	4.53%
01	4035	2,401,203.99	108,747.91	4.53%
01	4124	251,024.12	10,692.09	4.26%
01	4127	1,973,566.96	89,402.58	4.53%
01	4201	46,685.75	2,114.86	4.53%
01	4203	977,281.26	19,545.62	2.00%
01	4510	71,151.28	3,223.15	4.53%
01	5630	107,037.21	4,848.78	4.53%
01	5632	12,264.36	555.57	4.53%
01	5810	350,112.80	15,859.68	4.53%
01	6266	319,353.86	14,466.72	4.53%
01	6385	71,750.00	3,250.00	4.53%
01	6386	46,097.38	1,884.60	4.09%
01	6387	2,173,340.23	98,452.00	4.53%
01	6500	75,696,193.80	1,654,085.00	2.19%
01	6510	675,429.78	21,133.00	3.13%
01	6515	4,688.00	212.00	4.52%
01	6520	357,946.00	16,214.00	4.53%
01	6536	120,487.18	5,458.06	4.53%
01	6537	2,861,562.74	129,629.00	4.53%
01	6546	3,433,926.18	141,957.00	4.13%
01	7085	96,404.09	4,367.11	4.53%
01	7220	210,636.72	9,115.00	4.33%
01	7311	727.96	33.00	4.53%
01	7810	47,914.64	2,170.42	4.53%
01	8150	19,795,712.14	896,745.00	4.53%

California Dept of Education

SACS Financial Reporting Software - 2022.2.0

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San Bernardino City Unified San Bernardino County

12

61

6105

5310

Unaudited Actuals 2021-22 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

Fligible Expenditures

36 67876 0000000 Form ICR

4.53%

4.49%

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502,799.80

774,636.92

	Fund	Resource	(Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
_	01	9010	3,353,874.22	20,950.95	0.62%
	11	6371	94,107.43	4,261.09	4.53%
	11	6391	6,049,397.80	274,036.20	4.53%
	12	5025	518,436.91	23,485.19	4.53%
	12	5058	2,200.47	99.68	4.53%

11,099,333.33

17,269,825.27

Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL	•	(1100001100)	To: Exponentare	(Hoodardo doda)	Totalo
Adjusted Beginning Fund Balance	9791-9795	0.00		429,295.09	429,295.09
State Lottery Revenue	8560	7,269,829.44		3,367,689.85	10,637,519.29
Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of	0000-0733	0.00		0.00	0.00
Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
Contributions from Unrestricted	0000	0.00		0.00	0.00
Resources (Total must be zero)	8980	0.00			0.00
6. Total Available	0000	0.00			0.0
(Sum Lines A1 through A5)		7,269,829.44	0.00	3,796,984.94	11,066,814.3
(= <u>=</u>		,,,,	0.00		,,.
B. EXPENDITURES AND OTHER FINANCI	NG USES				
Certificated Salaries	1000-1999	472,634.73			472,634.7
2. Classified Salaries	2000-2999	6,170,680.53			6,170,680.5
3. Employee Benefits	3000-3999	214,260.21			214,260.2
4. Books and Supplies	4000-4999	157,138.18		1,075,777.93	1,232,916.1
a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	234,362.66			234,362.6
 b. Services and Other Operating Expenditures (Resource 6300) 	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	20,753.13			20,753.13
7. Tuition	7100-7199	0.00			0.0
Interagency Transfers Out a. To Other Districts, County	7211,7212,7221,				
Offices, and Charter Schools	7222,7281,7282	0.00			0.0
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.0
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.0
11. All Other Financing Uses	7630-7699	0.00			0.0
12. Total Expenditures and Other Financing	g Uses				
(Sum Lines B1 through B11)		7,269,829.44	0.00	1,075,777.93	8,345,607.3
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	2,721,207.01	2,721,207.0

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

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

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

			Teacher Full-Time E	quivalents		Classroo	m 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)
	stributed Expenditures, Funds 01, 09, and 62, 9000 (will be allocated based on factors input)	21 040 120 16	(055 (00 05	(4.7(0.047.1(40.454.600.45	71.047.204.40	0.00	0.025.220.69
B. Enter Allocation	• '	31,949,138.16 FTE Factor(s)	6,955,699.05 FTE Factor(s)	64,768,847.16 FTE Factor(s)	40,454,698.47 FTE Factor(s)	71,947,204.48 CU Factor(s)	0.00 CU Factor(s)	8,935,229.65 PT Factor(s)
(Note: All	ocation factors are only needed for a column if ndistributed expenditures in line A.)	T LE Tuctor(s)	111111111111111111111111111111111111111	TTE Tuestor(s)	TTE Tuctor(s)	Co Fuctor(s)	CC Fuctor(s)	T T Tactor(s)
Instructional Goals	s Description							
0001	Pre-Kindergarten							
1110	Regular Education, K-12	1,934.00	1,934.00	1,934.00	1,934.00	2,639.21		7,012.00
3100	Alternative Schools	42.50	42.50	42.50	42.50	46.30		
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools	2.00	2.00	2.00	2.00	13.00		
3700	Specialized Secondary Programs							
3800	Career Technical Education	29.53	29.53	29.53	29.53	10.52		
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)	528.77	528.77	528.77	528.77	388.37		1,345.00
6000	ROC/P							
Other Goals	Description							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services	2.10	2.10	2.10	2.10	2.68		
8500	Child Care and Development Services	0.13	0.13	0.13	0.13	0.03		
Other Funds	Description							
	Adult Education (Fund 11)							
	Child Development (Fund 12)	63.00	63.00	63.00	63.00	60.39		
	Cafeteria (Funds 13 & 61)							
C. Total Allocation	Factors	2,602.03	2,602.03	2,602.03	2,602.03	3,160.50	0.00	8,357.0

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

			Direct Costs -		Central Admin		Total Costs by
		Direct Charged	Allocated	Subtotal	Costs	Other Costs	Program
		(Schedule DCC)	(Schedule AC)	(col. 1 + 2)	(col. 3 x Sch. CAC line E)	(Schedule OC)	(col. 3 + 4 + 5)
Goal	Program/Activity	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Instructional							
Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	386,417,666.83	174,703,168.37	561,120,835.20	35,098,294.38		596,219,129.58
3100	Alternative Schools	7,159,138.53	3,408,103.08	10,567,241.61	660,984.47		11,228,226.08
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	361,725.84	406,720.00	768,445.84	48,066.54		816,512.38
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	11,351,131.94	1,875,171.29	13,226,303.23	827,309.65		14,053,612.88
4110	Regular Education, Adult	328,968.79	0.00	328,968.79	20,577.11		349,545.90
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	123,809,658.83	39,568,075.88	163,377,734.71	10,219,331.50		173,597,066.21
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	1,047,149.42	177,329.43	1,224,478.85	76,591.56		1,301,070.41
8500	Child Care and Development Services	1,003,606.36	7,883.74	1,011,490.10	63,269.04		1,074,759.14
Other Costs			,	, ,	,		, ,
	Food Services					1,422,285.48	1,422,285.48
	Enterprise				_	76,937.70	76,937.70
	Facilities Acquisition & Construction					6,572,554.22	6,572,554.22
	Other Outgo					5,097,397.04	5,097,397.04
Other	Adult Education, Child Development,					, .,==	7 7 1
Funds	Cafeteria, Foundation ([Column 3 +						
	CAC, line C5] times CAC, line E)		4,864,365.20	4,864,365.20	3,359,823.18		8,224,188.38
	Indirect Cost Transfers to Other Funds		.,,	.,	2,227,022.10		-,,100.50
	(Net of Funds 01, 09, 62, Function 7210,						
	Object 7350)				(1,579,318.88)		(1,579,318.88
	Total General Fund and Charter						
	Schools Funds Expenditures	531,479,046.54	225,010,816.99	756,489,863.53	48,794,928.55	13,169,174.44	818,453,966.52

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

		Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation		Community Services		Plant Maintenance and Operations	Facilities Rents and Leases	
Goal	Type of Program	(Functions 1000- 1999)	(Functions 2100- 2200)	(Functions 2420- 2495)	(Function 2700)	(Functions 3110- 3160 and 3900)	(Function 3600)	(Functions 4000- 4999)	(Functions 5000- 5999)	(Functions 7000- 7999, except 7210)*	(Functions 8100- 8400)	(Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		0.00	0.00	0.00
1110	Regular Education, K-12	386,233,652.20	137,377.51	0.00	0.00	46,637.12	0.00	0.00	_		0.00	0.00	386,417,666.83
3100	Alternative Schools	6,285,996.92	158,539.94	187,904.15	178.89	526,518.63	0.00	0.00	_		0.00	0.00	7,159,138.53
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_		0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_		0.00	0.00	0.00
3550	Community Day Schools	187,187.51	0.00	0.00	4,783.05	19,121.86	0.00	0.00			150,633.42	0.00	361,725.84
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	10,801,731.84	387,182.18	0.00	162,372.24	0.00	0.00	0.00	-		(154.32)	0.00	11,351,131.94
4110	Regular Education, Adult	129,934.86	0.00	8,670.78	135,976.00	16,131.46	0.00	0.00			38,255.69	0.00	328,968.79
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	82,847,160.04	5,339,933.21	2,221.75	191,416.37	26,005,275.23	9,367,985.68	0.00			55,666.55	0.00	123,809,658.83
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	ı												
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	299,797.81	0.00		747,351.61	0.00	0.00	0.00	1,047,149.42
8500	Child Care and Development Services	16,359.19	18,010.88	0.00	8,691.63	38,262.75	0.00		909,193.91	0.00	13,088.00	0.00	1,003,606.36
Total Direct	Charged Costs	486,502,022.56	6,041,043.72	198,796.68	503,418.18	26,951,744.86	9,367,985.68	0.00	1,656,545.52	0.00	257,489.34	0.00	531,479,046.54

^{*} Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals 2021-22 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocated Support Costs (AC)

		put on Form PCRAF)			
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goal	ls				
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	107,125,702.78	60,080,297.91	7,497,167.68	174,703,168.37
3100	Alternative Schools	2,354,106.70	1,053,996.38	0.00	3,408,103.08
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	110,781.49	295,938.51	0.00	406,720.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,635,688.74	239,482.55	0.00	1,875,171.29
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)	29,288,964.77	8,841,049.14	1,438,061.97	39,568,075.88
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	116,320.57	61,008.86	0.00	177,329.43
8500	Child Care and Development Svcs.	7,200.80	682.94	0.00	7,883.74
Other Funds					
	Adult Education (Fund 11)		0.00		0.00
	Child Development (Fund 12)	3,489,617.00	1,374,748.20	0.00	4,864,365.20
	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Su	ipport Costs	144,128,382.85	71,947,204.49	8,935,229.65	225,010,816.99

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

Α.	Central Administration Costs in General Fund and Charter Schools Funds	
	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and	
1	9000, Objects 1000-7999)	4,986,785.64
	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and	
2	9000, Objects 1000-7999)	0.00
2	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal	25 520 520 00
3	0000, Objects 1000-7999)	35,530,528.80
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	9,856,933.00
-	1999)	7,030,733.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	50,374,247.44
1_		
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	501 450 046 54
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	531,479,046.54
2	Total Allocated Costs (from Form PCR, Column 2, Total)	225,010,816.99
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	756,489,863.53
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	7,489,549.71
1	110010 20000101 (2 0010 11) 0 0 000 0 0 0 0 0 0 0 0 0 0 0	7,100,61,011
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	12,319,156.49
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	29,040,843.33
4	Foundation (Funds 10 & 57 Objects 1000 5000 execut 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	48,849,549.53
D.	Total Direct Charged and Allocated Costs (B3 + C5)	805,339,413.06
Е.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.26%

Unaudited Actuals 2021-22 General Fund and Charter Schools Funds Program Cost Report Schedule of Other Costs (OC)

	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	
	rood Services	Enterprise	Construction	Other Outgo	
Type of Activity	(Function 3700)	(Function 6000)	(Function 8500)	(Functions 9000-9999)	Total
Food Services					
(Objects 1000-5999, 6400-6910)	1,422,285.48				1,422,285.48
Enterprise					
(Objects 1000-5999, 6400-6910)		76,937.70			76,937.70
Facilities Acquisition & Construction (Objects 1000-6600)			6,572,554.22		6,572,554.22
(00)668 1000-0000)			0,372,334.22		0,372,334.22
Other Outgo					
(Objects 1000-7999)				5,097,397.04	5,097,397.04
Total Other Costs	1,422,285.48	76,937.70	6,572,554.22	5,097,397.04	13,169,174.44

San Bernardino City Unified San Bernardino County

Unaudited Actuals 2021-22 General Fund Special Education Revenue Allocations Setup

36 67876 0000000 Form SEAS

Printed: 9/28/2022 10:25 AM

Current LEA:	36-67876-0000000 San Bernardino City Unifie	ad
Selected SELPA:		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELF	PAS FOR THIS LEA SELPA-TITLE	DATE APPROVED (from Form SEA)
TA	San Bernardino City Unified	

Procession Pro				FOR ALL FUND	<u> </u>				
Company Comp	Description	Transfers In	Transfers Out	Transfers In	Transfers Out	Transfers In	Transfers Out	Other Funds	Other Funds
The SEARCH APPENDER FAIL SOME STATES AND SOME SOME SOME SOME SOME SOME SOME SOME	01 GENERAL FUND	0.00	0.00	7.000		0000 0020		55.5	00.0
Subsequent Part Subsequent		454,809.43	0.00	0.00	(1,579,318.88)				
03 TUCKER ATTEMPS SECUL REPORT FLAG FLAG RECORDING					-	731,001.45	265.30	2 140 125 77	2 545 500 04
5.00								2,140,125.77	3,545,588.04
Part Part		0.00	0.00	0.00	0.00				
3 O-MONTES SECULAL SPECIAL REVISION FINIS 100 10						0.00	0.00		
Reporting Deal 0.00								0.00	0.00
Open Superal Profit Desire		0.00	0.00	0.00	0.00				
10 SPECIAL ESCANTION PASS. PRESCRIPTION 10		0.00	0.00	0.00	0.00	0.00	0.00		
Signature Death Property Pr								0.00	0.00
Cline SourceUsed Dead									
FAVE PRESCRIPTION 10 10 271 207 20 10 10 10 10 10 10 10									
Episelia Debit 19.731.00 0.00 778.07.22 0.00 0.00 0.00 154.846.64 166.83 167.846.64 166.83 166.8					ľ			0.00	0.00
DONE SOURCEMENT FLATO	11 ADULT EDUCATION FUND								
PART RECORDING HT FLAND 104.045.45 109.07		19,781.86	0.00	278,297.29	0.00	0.00	0.00		
12 CHILD DEVELOPMENT FIXED 1,184,744.78 1,000 20,000 1,184,744.78 277,184 1,184,744.78 277,184 1,184,744.78 277,184 1,184,744.78 277,184 1,184,744.78 277,184 1,184,744.78 277,184 1,184,744.78 277,184 1,184,744.78 2,184,74						0.00	0.00	104 846 46	106,837.96
One Sequence Name Pends	12 CHILD DEVELOPMENT FUND							,	,
First Recording Purpose 1,198,744-288 272,038 27		47,622.41	0.00	526,384.67	0.00				
13 OMETERS SPECIAL REVISIOUS FIND 100						0.00	0.00	4 404 744 00	007.000.40
Committee Death De								1,184,744.28	227,836.48
First Resociation		0.00	0.00	0.00	0.00				
10 DEFERRED AMATERIANCE FUND 100						0.00	0.00		
Expenditure Detail								0.00	0.00
Other Sources Uses Detail		0.00	0.00						
15 Filtral TRANSPORTATION EQUIPMENT FIAND 0.00 0		0.00	0.00			0.00	0.00		
Expenditure Detail								0.00	0.00
District Sources (Uses) District Sources		0.00	0.00						
Find Recordision 0.00		0.00	0.00			0.00	0.00		
Expenditure Detail Other Sources/Less Detail						0.00	0.00	0.00	0.00
Other Source Use Detail									
Find Reconcilation 0.00						0.00	0.00		
18 SCHOOL BUS EMISSIONS REQUESTION FUND 200					ŀ	0.00	0.00	0.00	0.00
Other Source(New Detail Fund Reconciliation 0.00								0.00	0.00
Find Reconciliation		0.00	0.00						
19 FOUNDATION SPECIAL REVENUE FUND 0.00						0.00	0.00	0.00	0.00
Expenditure Detail								0.00	0.00
Other Sources (Uses Detail Fund Reconciliation 0.00 0.		0.00	0.00	0.00	0.00				
20 SPECIAL RESERVE FUND FOR POSTERIAL OWNERS DEAD	Other Sources/Uses Detail						0.00		
Expenditure Detail								0.00	0.00
Other Sources/Uses Detail Fund Recordination									
Fund Reconciliation						0.00	0.00		
Expenditure Detail								0.00	0.00
Other Sources/Uses Detail Fund Recordination 25 CAPTAL FACILITIES FUND Expenditure Detail Other Sources/Uses Detail Fund Recordination 35 STATE SCHOOL BULDING LEASE-PURCHASE FUND Expenditure Detail Other Sources/Uses Detail Other Sources/Uses Detail Fund Recordination 35 STATE SCHOOL BULDING LEASE-PURCHASE FUND Expenditure Detail Other Sources/Uses Detail Fund Recordination 36 SOURTY SCHOOL FACILITIES FUND Expenditure Detail Other Sources/Uses Detail Fund Recordination 37 STATE SCHOOL SPACILITIES FUND Expenditure Detail Other Sources/Uses Detail Fund Recordination 38 SOURTY SCHOOL FACILITIES FUND Expenditure Detail Other Sources/Uses Detail Fund Recordination 39 SEQUAR EXERCE FUND FOR REINDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Other Sources/Uses Detail Fund Recordination 30 Outher Sources/Uses Detail Fund Recordination 30 Outher Sources/Uses Detail Other Sources/Uses Detail Fund Recordination 30 Outher Sources/Uses Detail Other Sources/Uses Detail Fund Recordination 31 TAX OVERRIDE FUND FOR BEINDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Recordination 35 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Recordination 35 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Recordination 35 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Recordination 36 DEET SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Recordination 37 Outhor Sources/Uses Detail Fund Recordination 38 Outher Sources/Uses Detail Fund Recordination 40 Outher Sources/Uses Detail Fund Recordination 50 DEET SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Recordination 50 DEET SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Recordination 50 DEET SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Recordination 50 DEET SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Recordination		2.00	0.00						
Fund Reconciliation		0.00	0.00			608 644 83	337 93		
25 CAPTAL FACILITIES FUND Expenditure Detail 0.00					•	000,044.00	001.00	17,124.43	578.74
Other Sources/Uses Detail Fund Reconcilation Fund R	25 CAPITAL FACILITIES FUND								
STATE SEMOL BULDING LEASE/PURCHASE FUND		0.00	0.00			0.00	0.00		
30 STATE SCHOOL BULDNOL EASE/PURCHASE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 5 COUNTY SCHOOL FACILITIES FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 5 COUNTY SCHOOL FACILITIES FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 5 COUNTY SCHOOL FACILITIES FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 5 COUNTY SCHOOL FACILITIES FUND 6 CAPITAL OUTLAY PROJECTS Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 6 COUNTY SCHOOL FOR EXPENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 6 COUNTY SCHOOL FUND FOR EXPENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 6 COUNTY SCHOOL FUND FOR EXPENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 7 COUNTY SCHOOL FUND FOR EXPENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 7 COUNTY SCHOOL FUND FOR EXPENDITURE DETail Other Sources/Uses Detail Fund Reconcilation 7 COUNTY SCHOOL FUND FOR EXPENDITURE DETail Other Sources/Uses Detail Fund Reconcilation 7 COUNTY SCHOOL FUND FUND FUND FUND FUND FUND FUND FUND					-	0.00	0.00	0.00	8,957.16
Expenditure Detail								0.00	0,937.10
Fund Reconciliation Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 40 SPECUAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 40 PROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 41 80 SPECUAL RESERVE FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 40 CAP PROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 51 BOND INTEREST AND REDEMPTION FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 52 DEBT SEV FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 53 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 50 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 50 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 50 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 50 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 50 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 50 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 50 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 50 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 50 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 50 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 50 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 50 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 50 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 50 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund	Expenditure Detail	0.00	0.00						
35 COUNTY SCHOOL FACILITIES FUND Expenditure Detail 0.00						0.00	0.00	0.00	0.00
Expenditure Detail								0.00	0.00
Fund Reconciliation 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 40 CAP FROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 51 BOND INTEREST AND REDEMPTION FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 53 TAX OVERRIDE FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 54 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 55 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 56 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Permanent Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Permanent Fund Reconc		0.00	0.00						
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 5						0.00	1,926,874.03		
Expenditure Detail								0.00	0.00
Other Sources/Uses Detail Fund Reconciliation Sexpenditure Detail Other Sources/Uses Detail Other Source		2 012 26	0.00						
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS		_,,,,,_,				587,830.98	0.00		
Expenditure Detail								44,800.00	8,202.79
Other Sources/Uses Detail Fund Reconciliation 51 BOND INTEREST AND REDEMPTION FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 53 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 55 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 56 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 58 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 59 O.00 O.00 O.00 O.00 O.00 O.00 O.00 O.00		0.00	0.00						
Fund Reconcilitation		0.00	0.00			0.00	0.00		
ST BOND INTEREST AND REDEMPTION FUND	Fund Reconciliation					5.50	5.50	0.00	0.00
Other Sources/Uses Detail Fund Reconciliation 52 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 53 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 56 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 58 OLO CO CO CO CO CO CO CO CO CO	51 BOND INTEREST AND REDEMPTION FUND								
Fund Reconciliation 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 53 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 54 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 55 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Other Sources/Uses Detail Other Sources/Uses Detail Other Sources/Uses Detail Other Sources/Uses Detail Other Sources/Uses Detail Other Sources/Uses Detail Other Sources/Uses Detail Other Sources/Uses Detail Other Sources/Uses Detail						0.00	0.00		
DEBT SVC FUND FOR BLENDED COMPONENT UNITS						0.00	0.00	0.00	0.00
Other Sources/Uses Detail	52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS							5.50	0.00
Fund Reconciliation 53 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 56 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 58 Fund Reconciliation 59 Fund Reconciliation 69 Fund Reconciliation 60 Fund Reco						_			
53 TAX OVERRIDE FUND						0.00	0.00	0.00	0.00
Expenditure Detail								0.00	0.00
Other Sources/Uses Detail Fund Reconciliation 56 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail									
56 DEBT SERVICE FUND Expenditure Detail 0.00	Other Sources/Uses Detail					0.00	0.00		
Expenditure Detail								0.00	0.00
Other Sources/Uses Detail Fund Reconcilitation 0.00 0.00 0.00 0									
Fund Reconciliation						0.00	0.00		
Expenditure Detail 0.00 0.00 0.00 0.00 Other Sources/Uses Detail 0.00 0.00 0.00	Fund Reconciliation					2.20		0.00	0.00
Other Sources/Uses Detail 0.00	57 FOUNDATION PERMANENT FUND	2.2-			2.25				
		0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation 0.00 0							0.00	0.00	0.00

FOR ALL FUNDS								
Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - 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	(524,533.79)	774,636.92	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							169,672.36	1,715,758.37
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	0.00	
Fund Reconciliation 67 SELF-INSURANCE FUND							0.00	0.00
	307.83	0.00						
Expenditure Detail Other Sources/Uses Detail	307.83	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	1,958,667.75	6,221.54
71 RETIREE BENEFIT FUND							1,930,007.73	0,221.34
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation					0.00		0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND							0.00	0.00
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							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	524,533.79	(524,533.79)	1,579,318.88	(1,579,318.88)	1,927,477.26	1,927,477.26	5,619,981.05	5,619,981.08

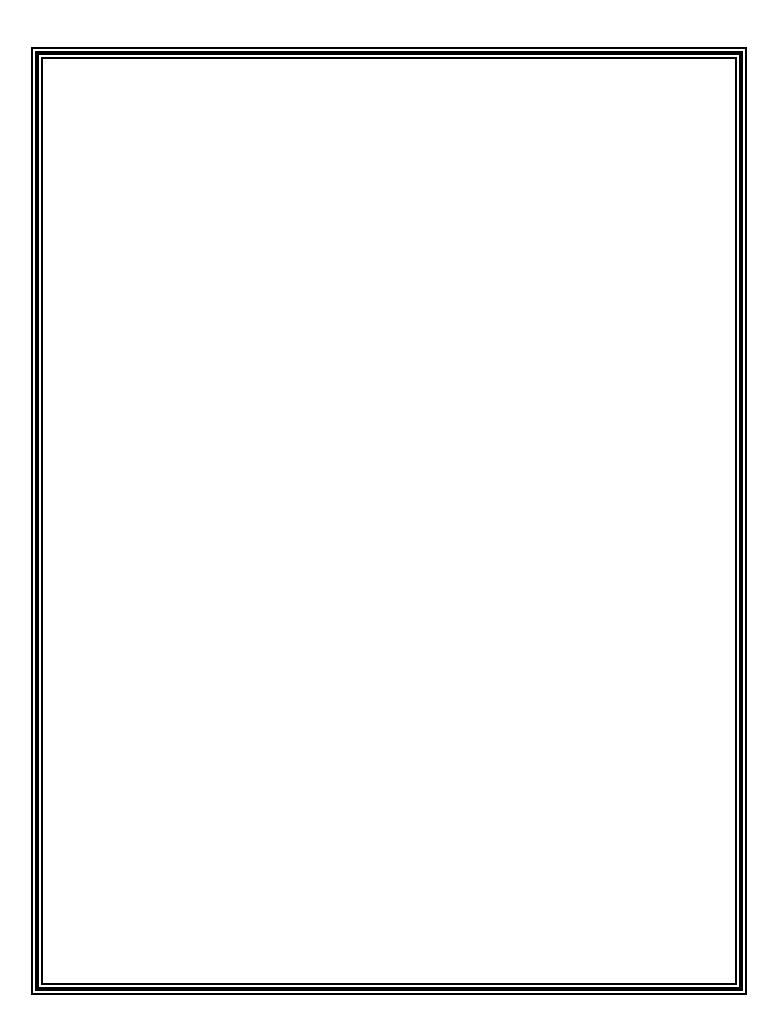


Business Services Branch Business Advisory Services 760 E. Brier Dr. San Bernardino, CA 92408 (909) 386-9676

ASA Charter School

2021-2022 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County Superintendent of Schools Business Advisory Services September 2022



CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM July 1, 2021 to June 30, 2022

July 1, 2021 to June 30, 2022 CHARTER SCHOOL CERTIFICATION

Charter School Name: ASA CHARTER

CDS #: Copy of 36678760107730

Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT

County: SAN BERNARDINO COUNTY

Charter #: 0677

	For information regarding this report, p	lease contact:	
	For County Fiscal Contact:	For Approving Entity	For Charter School:
	Annette Baker	Jim Cunningham	John J. Arndt, CPA
	Name	Name	Name
	Business Advisor	Director, Accounting Services	Business Representative
	Title	Title	Title
	(909) 386-9676	(909) 381-1151	(323) 457-0499 Ext. 106
	Telephone	Telephone	Telephone
	annette.baker@sbcss.net	jim.cunningham@sbcusd.k12.ca.u	is jarndt@iconsm.com
	Email address	Email address	Email address
	Printed Name: Susan Lucey	9	Principal
_)	To the County Superintendent of School 2021-22 CHARTER SCHOOL UNAUDI is hereby filed with the County Superint Signed: Authorized Representation Charter Approving (Original signature Name: Harold Sullins	TED ACTUALS FINANCIAL REPORT endent parsuant to Education Code S Date properties of the properties of	Section 42100(a).

July 1, 2021 to June 30, 2022

Charter School Name: ASA CHARTER

CDS #: 36678760107730

Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT

County: SAN BERNARDINO COUNTY

Charter #: 0677

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

	Description	Object Code	Unrestricted	Restricted	Total
	VENUES				
1.	LCFF Sources				
	State Aid - Current Year	8011	1,616,712.00		1,616,712.00
	Education Protection Account State Aid - Current Year	8012	1,051,393.00		1,051,393.00
	State Aid - Prior Years	8019	53,313.00		53,313.00
	Transfers to Charter Schools in Lieu of Property Taxes	8096	114,320.00		114,320.00
	Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
	Total, LCFF Sources		2,835,738.00	0.00	2,835,738.00
,	Federal Revenues (see NOTE in Section L)				
2.	No Child Left Behind/Every Student Succeeds Act	8290		162,615.14	162,615.14
	Special Education - Federal	8181, 8182		19,322.00	19,322.00
	Child Nutrition - Federal	8220		112,957.16	112,957.16
	Donated Food Commodities	8221		0.00	0.00
	Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00
	Total, Federal Revenues	0110, 0200 0200	0.00	294,894.30	294,894.30
	Total, Total Heronado		0.00	201,001.00	201,001.00
3.	Other State Revenues				
	Special Education - State	StateRevSE		192,623.83	192,623.83
	All Other State Revenues	StateRevAO	53,345.93	512,070.41	565,416.34
	Total, Other State Revenues		53,345.93	704,694.24	758,040.17
	Other Local Revenues				
4.	All Other Local Revenues	LocalRevAO	411,687.54	0.00	411,687.54
	Total, Local Revenues	LocalitevAO	411,687.54	0.00	411,687.54
	Total, Local Nevertues		411,007.54	0.00	411,007.54
5.	TOTAL REVENUES		3,300,771.47	999,588.54	4,300,360.01
B E	PENDITURES (see NOTE in Section L)				
	Certificated Salaries				
"	Certificated Teachers' Salaries	1100	552,684.65	165,874.92	718,559.57
	Certificated Pupil Support Salaries	1200	1,324.23	0.00	1,324.23
	Certificated Supervisors' and Administrators' Salaries	1300	99,241.92	0.00	99,241.92
	Other Certificated Salaries	1900	0.00	0.00	0.00
	Total, Certificated Salaries		653,250.80	165,874.92	819,125.72
	,		,	, ,	
2.	Noncertificated Salaries				
	Noncertificated Instructional Salaries	2100	153,906.87	102,115.65	256,022.52
	Noncertificated Support Salaries	2200	272,959.02	62,675.49	335,634.51
	Noncertificated Supervisors' and Administrators' Salaries	2300	74,971.44	0.00	74,971.44
	Clerical, Technical and Office Salaries	2400	195,030.74	32,982.63	228,013.37
	Other Noncertificated Salaries	2900	0.00	0.00	0.00
	Total, Noncertificated Salaries		696,868.07	197,773.77	894,641.84

July 1, 2021 to June 30, 2022

Charter School Name: ASA CHARTER

CDS #:	3667876	0107730

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits	02,000 0000	Omcomotou	Restricted	Total
STRS	3101-3102	130,612.89	0.00	130,612.89
PERS	3201-3202	109,536.19	20,711.49	130,247.68
OASDI / Medicare / Alternative	3301-3302	65,176.56	12,556.06	77,732.62
Health and Welfare Benefits	3401-3402	129,209.91	22,666.63	151,876.54
Unemployment Insurance	3501-3502	16,341.34	7,557.16	23,898.50
Workers' Compensation Insurance	3601-3602	26,036.73	4,070.05	30,106.78
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	4,300.00	0.00	4,300.00
Total, Employee Benefits		481,213.62	67,561.39	548,775.01
4. Daalaa and Complian				
4. Books and Supplies	4400	0.004.04	00 070 70	00 000 00
Approved Textbooks and Core Curricula Materials	4100	2,821.91	20,978.78	23,800.69
Books and Other Reference Materials	4200	0.00	0.00	0.00
Materials and Supplies	4300	58,084.54	32,048.12	90,132.66
Noncapitalized Equipment	4400	22,158.05	86,193.03	108,351.08
Food	4700	1,716.81	70,269.02	71,985.83
Total, Books and Supplies		84,781.31	209,488.95	294,270.26
E Complete and Other Operating Expenditures				
5. Services and Other Operating Expenditures	5400	00.540.00	0.00	00.540.00
Subagreements for Services	5100	23,542.68	0.00	23,542.68
Travel and Conferences	5200	2,710.01	699.00	3,409.01
Dues and Memberships	5300	90,916.17	8,929.50	99,845.67
Insurance	5400	68,297.05	0.00	68,297.05
Operations and Housekeeping Services	5500	89,162.55	0.00	89,162.55
Rentals, Leases, Repairs, and Noncap. Improvements	5600	295,703.04	81,480.58	377,183.62
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend	. 5800	142,649.59	100,538.50	243,188.09
Communications	5900	62,126.33	0.00	62,126.33
Total, Services and Other Operating Expenditures		775,107.42	191,647.58	966,755.00
		,	,	·
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis of				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Depreciation Expense (accrual basis only)	6900	42,321.36	0.00	42,321.36
Amortization Expense - Lease Assets	6910	0.00	0.00	0.00
Total, Capital Outlay	0310	42,321.36	0.00	42,321.36
Total, Capital Outlay		42,321.30	0.00	42,321.30
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	3.30	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:	1300-1399	0.00	0.00	0.00
	7420	0.00	0.00	0.00
Interest	7438	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	2.25	2.25	0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		2,733,542.58	832,346.61	3,565,889.19
0. TOTAL EXPENDITURES		2,733,342.38	032,340.01	3,303,009.19

July 1, 2021 to June 30, 2022

Charter School Name: ASA CHARTER

CDS #:	36678760107730
$CDO \pi$.	30010100101130

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		567,228.89	167,241.93	734,470.82
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts	1030-1099	0.00	0.00	0.00
(must net to zero)	8980-8999	0.00	0.00	0.00
(must het to zero)	0900-0999	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)	567,228.89	167,241.93	734,470.82
F. FUND BALANCE / NET POSITION				
Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,436,245.35	(51,999.50)	1,384,245.85
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00
c. Adjusted Beginning Fund Balance /Net Position		1,436,245.35	(51,999.50)	1,384,245.85
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		2,003,474.24	115,242.43	2,118,716.67
Components of Ending Fund Balance (Modified Accrual Basis of	only)			
a. Nonspendable				
Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed	0750			0.00
1. Stabilization Arrangements	9750 9760		-	0.00
2. Other Commitments	9760 9780		-	0.00
d. Assigned e. Unassigned/Unappropriated	9700		-	0.00
Reserve for Economic Uncertainties	9789			0.00
Neserve for Economic Oricertainties Unassigned/Unappropriated Amount	9799M			0.00
2. Onassigned/Onappropriated Amount	97 90W			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	717,722.61	0.00	717,722.61
b. Restricted Net Position	9797		115,242.43	115,242.43
c. Unrestricted Net Position	9790A	1,285,751.63	0.00	1,285,751.63

July 1, 2021 to June 30, 2022

Charter School Name: ASA CHARTER

CDS #: 36678760107730

Description		Object Code	Unrestricted	Restricted	Total
G. ASSETS		,			
1. Cash					
In County Treasury		9110	0.00	0.00	0.00
Fair Value Adjustmer	nt to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	•	9120	472,942.79	459,283.15	932,225.94
In Revolving Fund		9130	0.00	0.00	0.00
With Fiscal Agent/Tru	ustee	9135	0.00	0.00	0.00
Collections Awaiting		9140	0.00	0.00	0.00
2. Investments	•	9150	0.00	0.00	0.00
3. Accounts Receivable		9200	331,127.94	0.00	331,127.94
4. Due from Grantor Gover	rnments	9290	991,814.33	197,364.60	1,189,178.93
5. Stores		9320	0.00	0.00	0.00
Prepaid Expenditures (E	xpenses)	9330	48,619.87	0.00	48,619.87
Other Current Assets		9340	0.00	0.00	0.00
Lease Receivable		9380	0.00	0.00	0.00
9. Capital Assets (accrual	basis only)	9400-9489	717,722.61	0.00	717,722.61
10. TOTAL ASSETS			2,562,227.54	656,647.75	3,218,875.29
H. DEFERRED OUTFLOWS (OF RESOURCES				
1. Deferred Outflows of Re	esources	9490	0.00	0.00	0.00
2. TOTAL DEFERRED OU	ITFLOWS		0.00	0.00	0.00
I. LIABILITIES					
1. Accounts Payable		9500	195,100.41	389,151.30	584,251.71
2. Due to Grantor Governn	nents	9590	363,652.89	0.00	363,652.89
3. Current Loans		9640	0.00	0.00	0.00
4. Unearned Revenue		9650	0.00	152,254.02	152,254.02
5. Long-Term Liabilities (a	ccrual basis only)	9660-9669	0.00	0.00	0.00
6. TOTAL LIABILITIES			558,753.30	541,405.32	1,100,158.62
J. DEFERRED INFLOWS OF	RESOURCES				
Deferred Inflows of Research		9690	0.00	0.00	0.00
1. Deletted lillows of Nest	001003	3030	0.00	0.00	0.00
2. TOTAL DEFERRED INF	FLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET PO	SITION				
= =	let Position, June 30 (G10 + H2) - (I6 + J2)				
(must agree with Line F			2,003,474.24	115,242.43	2,118,716.67

July 1, 2021 to June 30, 2022

Charter School Name: ASA CHARTER

CDS #: 36678760107730

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	(Capital Outlay	Debt Service	Total
a. NONE	\$			0.00
b	· —			0.00
С.				0.00
d				0.00
e.				0.00
f				0.00
g.				0.00
h.				0.00
i				0.00
j				0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE		0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	of Expenditures	
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

July 1, 2021 to June 30, 2022

Charter School Name: ASA CHARTER

CDS #: 36678760107730

3. Sı	pplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	
	Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a h	 	
c		
	TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	0.00
F	State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation: Results of this calculation will be used for comparison with 2020-21 expenditures. Failure to maintain the reduction of percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction illocations for covered programs in 2023-24.	
a	. Total Expenditures (B8)	3,565,889.19
t	Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	294,894.30
c	. Subtotal of State & Local Expenditures [a minus b]	3,270,994.89
c	. Less Community Services [L2 Total]	0.00
E	Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	42,321.36
f	Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	0.00
	TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	3,228,673.53

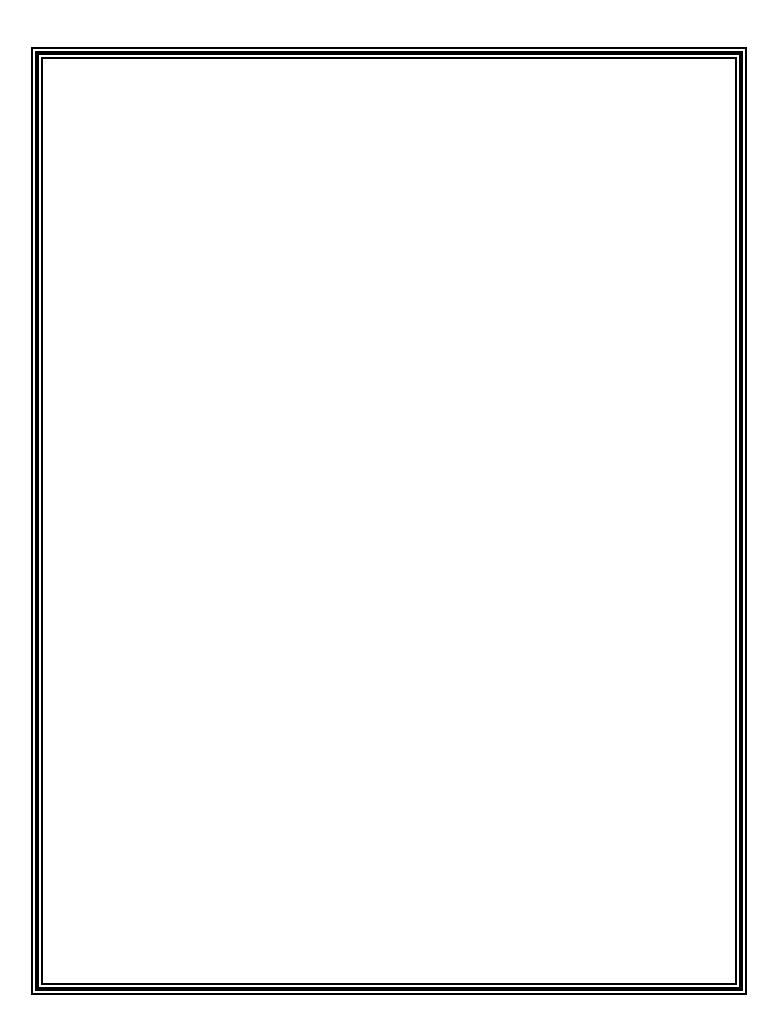


Business Services Branch Business Advisory Services 760 E. Brier Dr. San Bernardino, CA 92408 (909) 386-9676

Ballington Academy for the Arts and Sciences

2021-2022 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2022



CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM July 1, 2021 to June 30, 2022

CHARTER SCHOOL CERTIFICATION

				he Arts and Sciences - San Bernardino	
			Unaudited Acutuals SB 2		
	Ch	arter Approving Entity:		iled	
		-	San Bernardino	<u> </u>	
		Charter #:	1795		_
	NOTE: An Alternative Form submitted to the following information is missing:	e California Departme	nt of Education will no	t be considered a valid submission if th	e
	For information regarding this report, please	contact:			
	For County Fiscal Contact:	For Approving Entity:		For Charter School:	
	Annette Baker	Jim Cunningham		Janina Arruda	
	Name	Name		Name	
	Business Advisor	Director		School Business Manager	
	Title	Title		Title	
	909-388-5741	909,381.1152		951-514-9431	
	Telephone	Telephone		Telephone	
	annette.baker@sbcss.net	Jim.Cunningham@	sbcusd.k12.ca.us		
	Email address	Email address	,	jarruda@csmcl.com Email address	
		70.7			
(<u>x</u>)	2021-22 CHARTER SCHOOL UNAUDITED ACTU has been approved, and is hereby filed by the Signed: Charter Sarbol Off (Original signature rec	charter school pursuar		ection 42100(b).	
	Printed Name: Doreen Mulz		Title: Superinte	ndent	
(<u>×</u>)	To the County Superintendent of Schools: 2021-22 CHARTER SCHOOL UNAUDITED A is hereby filed with the County Superintendent Signed: Authorized Represent Charter Approving E (Original signature rec	t dursush to Education		a).	
3,	Printed Name: Harold Sullins			ciate Superintendent, lities and Operations	Busines
(<u>×</u>)	To the SuperIntendent of Public Instruction: 2021-22 CHARTER SCHOOL UNAUDITED A verified for man ematical accuracy by the Cou Signed: County superintendent/ (Original signature rec	nty Superintendent of S Designee		•	_
					100

California Department of Education Charter School Financial Report Certification Form (Revised 04/25/22) vs 5.1

Page 1 of 1

9/7/22 10:04 AM

July 1, 2021 to June 30, 2022

Charter School Name: Ballington Academy for the Arts and Sciences - San Bernardino

CDS #: 36678760133892

Charter Approving Entity: San Bernardino City Unified

County: San Bernardino

Charter #: 1795

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

	Description	Object Code	Unrestricted	Restricted	Total
Α. Ι	REVENUES		O in ooth lotou	rtootiiiotou	10141
	I. LCFF Sources				
	State Aid - Current Year	8011	1,534,376.00		1,534,376.00
	Education Protection Account State Aid - Current Year	8012	28,632.00		28,632.00
	State Aid - Prior Years	8019	91,067.00		91,067.00
	Transfers to Charter Schools in Lieu of Property Taxes	8096	86,979.38		86,979.38
	Other LCFF Transfers	8091, 8097			0.00
	Total, LCFF Sources		1,741,054.38	0.00	1,741,054.38
2	2. Federal Revenues (see NOTE in Section L)				
	No Child Left Behind/Every Student Succeeds Act	8290	-	88,269.50	88,269.50
	Special Education - Federal	8181, 8182	_		0.00
	Child Nutrition - Federal	8220	-	119,291.89	119,291.89
	Donated Food Commodities	8221			0.00
	Other Federal Revenues	8110, 8260-8299		760,094.34	760,094.34
	Total, Federal Revenues		0.00	967,655.73	967,655.73
	3. Other State Revenues				
'	Special Education - State	StateRevSE	-		0.00
	All Other State Revenues	StateRevAO	61,853.24	399,429.50	461,282.74
	Total, Other State Revenues	StateRevAO	61,853.24	399,429.50	461,282.74
	Total, Other State Nevertues		01,000.24	399,429.50	401,202.74
	1. Other Local Revenues				
	All Other Local Revenues	LocalRevAO	24,211.82		24,211.82
	Total, Local Revenues		24,211.82	0.00	24,211.82
	, 				
!	5. TOTAL REVENUES		1,827,119.44	1,367,085.23	3,194,204.67
R I	EXPENDITURES (see NOTE in Section L)				
	I. Certificated Salaries				
	Certificated Teachers' Salaries	1100	338,384.16	316,387.16	654,771.32
	Certificated Pupil Support Salaries	1200	0.00	310,307.10	0.00
	Certificated Supervisors' and Administrators' Salaries	1300	97,051.69	3,761.10	100,812.79
	Other Certificated Salaries	1900	0.00	0.00	0.00
	Total, Certificated Salaries	1000	435,435.85	320,148.26	755,584.11
	Total, Coltinoatou Calarico		400,400.00	020,140.20	700,004.11
	2. Noncertificated Salaries				
	Noncertificated Instructional Salaries	2100	1,106.22	235,606.28	236,712.50
	Noncertificated Support Salaries	2200	1,194.44	29,503.35	30,697.79
	Noncertificated Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00
	Clerical, Technical and Office Salaries	2400	5,114.57	58,974.49	64,089.06
	Other Noncertificated Salaries	2900	4,132.88	58,372.83	62,505.71
	Total, Noncertificated Salaries		11,548.11	382,456.95	394,005.06

July 1, 2021 to June 30, 2022

Charter School Name: Ballington Academy for the Arts and Sciences - San Bernardino

Semples Bernefits			#: 36678760133892			
STRS PERS 201-3022 OASDI / Medicare / Alternative 301-3022 OASDI / Medicare / Alternative 301-3020 OASDI / Medicare / Alternative Health and Welfare Benefits 301-3020 331-3020 34,145.43 50,215.61 4,835.64 1,941.84 1,941.73.71 Unemployment Insurance 301-3602 23,374.53 5,481.41 28,822.67 OPEB, Allocated 3701-3702 0.00 0.00 0.00 0PEB, Active Employees 3751-3752 0.00 0.00 0.00 0.00 0PEB, Active Employees 3751-3752 0.00 0.00 0.00 0.00 0PEB, Carive Employees 101,28169 8259154 186,559,23 4. Books and Supplies Approved Toxtbooks and Core Curricula Materials 4000 37,432,10 825,82154 186,559,23 4. Books and Supplies Approved Toxtbooks and Core Curricula Materials 4000 37,432,10 825,82154 186,559,23 4. Books and Other Reference Materials 4000 47,670,07 7,538,88 4,072,86 84,000 7,432,10 84,883,00 84,033,37,67 7,343,31 84,038,00 84,00 84,00 84,00 84,00 84,00 84,00 84,00 84,00 84,0		Description	Object Code	Unrestricted	Restricted	Total
PERS 3201-3202 0.00 0.00 0.00 0.00 Health and Welfare Benefits 3401-3402 5.318.27 19.418.48 5.0215.61 84.361.04 Health and Welfare Benefits 3401-3402 5.318.27 19.418.48 24.737.11 Unemployment Insurance 5601-5602 4.62.689 10.028.95 14.835.64 Workers' Compensation Insurance 3601-3602 23.374.53 5.448.14 28.822.67 OPEB, Alcivate Employees 3761-3702 0.00 0.00 0.00 OPEB, Active Employees 3761-3702 0.00 0.00 0.00 Other Employee Benefits 3901-3902 33.796.77 0.00 33.796.77 Total, Employee Benefits 3901-3902 33.796.77 0.00 33.796.77 Total, Employee Benefits 4100 2.278.67 5.250.01 Approved Textbooks and Core Curricula Materials 4100 2.278.67 5.250.01 Approved Textbooks and Core Curricula Materials 4200 1.287.00 41.488.49 40.181.49 Materials and Supplies 4200 37.432.10 89.256.15 126.886.256 Food 4700 5.573.52 138.337.07 143.910.59 Total, Books and Supplies 4700 5.573.52 138.337.07 143.910.59 Total, Books and Supplies 4700 5.573.52 138.337.07 143.910.59 Total, Books and Supplies 500 1.237.66 6.425.18 7.682.84 Dues and Memberships 500 1.237.66 6.425.18 7.682.84 Dues and Memberships 500 1.237.66 6.425.18 7.682.84 Dues and Memberships 500 1.247.68 6.425.18 7.682.84 Dues and Memberships 500 7.748.83 1.101.175 88.403.69 Transfers of Direct Costs 500 7.488.33 1.101.175 88.403.69 Transfers of Direct Costs 500 7.488.33 1.101.175 88.403.69 Transfers of Direct Costs 500 7.488.33 1.101.175 88.403.69 Total, Services and Other Operating Expenditures 500 4.197.50 359.339.20 400.536.70 Expension of School Libraries or Major 5.488.60 5.488.60 5.488.60 Expension of School Libraries or Major 5.488.60 5.488.60 5.488.60 Expension of School Libraries or Major 5.600 5.000 5.000 Expension of School Libraries or Major 5.000 5.000 5.000 Expension of School Libraries or Ma	3.					
OASDI / Medicare / Alternative 3301-3302 34,145.43 50,215.61 84,3610.40 Health and Welfare Benefits 3401-3402 4,626.69 10,208.95 14,835.64 4,626.69 10,208.95 14,835.64 4,626.69 10,208.95 14,835.64 4,626.69 10,208.95 14,835.64 4,626.69 10,208.95 14,835.64 4,626.69 10,208.95 14,835.64 4,626.69 10,208.95 14,835.64 4,626.69 10,208.95 14,835.64 4,626.69 10,208.95 14,835.64 4,626.69 10,208.95 14,835.64 4,626.69 10,208.95 14,835.64		STRS	3101-3102	0.00	0.00	0.00
Health and Welfare Benefits 3401-3402 5.318.27 19.418.84 24.737.11 Unemployment Insurance 3601-3602 23.374.53 5.448.14 28.822.67 OPEB, Alcivac Employees 3751-3752 0.00 0.00 0.00 OPEB, Active Employee Benefits 3901-3902 33.796.77 0.00 3.796.77 Total, Employee Benefits 3901-3902 33.796.77 0.00 3.796.77 Total, Employee Benefits 4100 2.278.67 5.250.01 7.528.68 Books and Supplies 4200 (1.287.60) 41.468.49 40.181.49 Approved Textbooks and Core Curricula Materials 4200 (1.287.60) 41.468.49 40.181.49 Books and Other Reference Materials 4200 (1.287.60) 41.468.49 40.181.49 Books and Supplies 4300 37.432.10 89.256.15 126.888.25 Noncapitalized Equipment 4400 (3.767.00) 7.839.88 40.028.68 Food 4700 5.753.833.707 143.910.59 Total, Books and Supplies 5.500 0.00 0.00 Total, Books and Supplies 5.500 0.00 0.00 Services and Other Operating Expenditures 5.500 0.00 0.00 Subagreements for Services 5100 0.00 0.00 Travel and Conferences 5200 1.237.66 6.425.18 7.662.84 Dues and Memberships 5300 4.653.33 0.24 4.653.57 Insurance 5400 11.31.88.80 0.00 11.318.80 Operations and Housekeeping Services 5500 77.481.33 11.011.75 88.8493.08 Rentals, Leases, Repairs, and Noncap. Improvements 5500 77.481.33 11.011.75 88.8493.08 Rentals, Leases, Repairs, and Noncap. Improvements 5500 500.00 0.00 0.00 Transfers of Direct Costs 5700-5799 0.00 0.00 0.00 Equipment Replacement 6500 0.00 0.00 0.00 Equipment Replacement 6500 0.00 0.00 0.00 Expansion of School Libraries 6800 0.00 0.00 0.00 Depreciation Expense (acrual basis only) 6800 0.00 0.00 0.00 Total, Capital Outlay 0.00 0.00 0.00 0.00 Total, Capital Outlay 0.00 0.00 0.00 0.00 Total Debt Service 1.726.726.83 0.00 0.00 0.00 Total Debt Service 1.726.726 0		PERS	3201-3202	0.00	0.00	0.00
Unemployment Insurance		OASDI / Medicare / Alternative	3301-3302	34,145.43	50,215.61	
Workers' Compensation Insurance 3601-3602 23,374-53 5,448.14 28,822.67 OPEB, Active Employees 3751-3752 0.00 0.00 0.00 OTHE Employee Benefits 3901-3902 33,766.77 0.00 30,3766.77 Total, Employee Benefits 3901-3902 33,766.77 0.00 33,796.77 4. Books and Supplies 400 10,281.69 85,291.54 186,553.23 4. Books and Other Reference Materials 4100 1,287.60 5,250.01 7,528.68 Books and Other Reference Materials 4200 1,374.00 14,468.49 40,181.49 Materials and Supplies 4300 37,432.10 395.61 12,688.25 Noncapitalized Equipment 4400 (3,767.00) 7,839.88 40,728.68 Food 4700 5,533.33 7,742.10 383.87 7,439.10 39,742.10 39,737.77 33,838.81 4,072.86 4,072.86 4,072.86 4,072.86 5,002.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		Health and Welfare Benefits	3401-3402	5,318.27	19,418.84	24,737.11
Workers' Compensation Insurance 3601-3602 23,374-53 5,448.14 28,822.67 OPEB, Active Employees 3751-3752 0.00 0.00 0.00 OTHE Employee Benefits 3901-3902 33,766.77 0.00 30,3766.77 Total, Employee Benefits 3901-3902 33,766.77 0.00 33,796.77 4. Books and Supplies 400 10,281.69 85,291.54 186,553.23 4. Books and Other Reference Materials 4100 1,287.60 5,250.01 7,528.68 Books and Other Reference Materials 4200 1,374.00 14,468.49 40,181.49 Materials and Supplies 4300 37,432.10 395.61 12,688.25 Noncapitalized Equipment 4400 (3,767.00) 7,839.88 40,728.68 Food 4700 5,533.33 7,742.10 383.87 7,439.10 39,742.10 39,737.77 33,838.81 4,072.86 4,072.86 4,072.86 4,072.86 5,002.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		Unemployment Insurance	3501-3502	4,626.69	10,208.95	14,835.64
OPEB, Alctive Employees 3761-3762 0.00 0.00 0.00 OHER Enployee Benefits 3901-3902 33,796.77 0.00 33,796.77 Total, Employee Benefits 3901-3902 33,796.77 0.00 33,796.77 Total, Employee Benefits 101,26198 85,291,54 186,552.32 4. Books and Supplies 4100 2,278.67 5,250.01 7,528.68 Books and Other Reference Materials 4200 (1,287.00) 41,468.49 40,181.49 Materials and Supplies 4300 37,432.10 89,265.615 126,688.25 Food 4700 5,573.52 138,337.07 143,910.59 Food 4700 5,573.52 138,337.07 143,910.59 Subagreements for Services 5100 0.00 0.00 322,281.81 Dues and Memberships 5300 4,683.33 0.24 4,655.57 Insurance 5400 113,188.60 0.00 0.00 0.00 Rentals, Leases, Repairs, and Noncap. Improvements 5500 77,481.33 11,011.75 <			3601-3602			
OPEB, Active Employees Cother Employees Benefits 3901-3902 33,796,77 0.00 3.37,96,77 Total, Employee Benefits 3901-3902 101,261.69 85,291.54 186,553.23 101,261.69 85,291.54 186,			3701-3702		0.00	
Other Employee Benefits Total, Employee Benefits Total, Employee Benefits 101,261,698 85,291,54 186,553,23 4. Books and Supplies Approved Textbooks and Core Curricula Materials Approved Textbooks and Core Curricula Materials Approved Textbooks and Core Curricula Materials Books and Other Reference Materials Augustian Materials and Supplies 4300 37,432,10 89,256,15 126,688,25 Noncapitalized Equipment 4400 (3,767,02) 41,468,49 40,781,49 Food Total, Books and Supplies 5. Services and Other Operating Expenditures Subagreements for Services 5100 0.00 0.00 0.00 Travel and Conferences 5200 1,237,66 6,425,18 7,662,244 Dues and Memberships 5300 4,653,33 0,24 4,653,57 Unisurance 5400 113,188,00 0.00 113,188,00 0.00 Querations and Housekeeping Services 5500 77,481,33 11,011,75 88,493,08 Rentals, Leases, Repairs, and Noncap. Improvements 5600 77,481,33 11,011,75 88,493,08 Rentals, Leases, Repairs, and Noncap. Improvements 5600 77,481,33 11,011,75 88,493,08 Rentals, Leases, Repairs, and Noncap. Improvements 5600 77,481,33 11,011,75 88,493,08 Rentals, Leases, Repairs, and Noncap. Improvements 5600 77,481,33 11,011,75 88,493,08 Rentals, Leases, Repairs, and Noncap. Improvements 5600 77,681,33 11,011,75 88,493,08 Rentals, Leases, Repairs, and Noncap. Improvements 5600 77,481,33 11,011,75 88,493,08 Rentals, Leases, Repairs, and Noncap. Improvements 5600 77,681,33 11,011,75 88,493,08 Rentals, Leases, Repairs, and Noncap. Improvements 5600 77,681,33 11,011,75 88,493,08 Rentals, Leases, Repairs, and Noncap. Improvements 5800 29,385,24 9,508,34 9,508,35 1,309,339,20 1,300,300,300,300,300,300,300,300,300,30						
Total_Employee Benefits						
Approved Textbooks and Core Curricula Materials			0001 0002			
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials Approved Textbooks and Core Curricula Materials Books and Supplies Noncapitalized Equipment Fod Incapitalized Equipment Total, Books and Supplies Services and Other Operating Expenditures Subagreements for Services Subagreements Subagreements for Services Subagreements for Services Subagreements for Services Subagreements Subagreements Subagreements Subagreements Subagreements Subagreements Subagreements Subagreements Subagreement Subagre		rotal, Employee Benefite		101,201.00	00,201.01	100,000.20
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials Approved Textbooks and Core Curricula Materials Books and Supplies Noncapitalized Equipment Fod Incapitalized Equipment Total, Books and Supplies Services and Other Operating Expenditures Subagreements for Services Subagreements Subagreements for Services Subagreements for Services Subagreements for Services Subagreements Subagreements Subagreements Subagreements Subagreements Subagreements Subagreements Subagreements Subagreement Subagre	4.	Books and Supplies				
Books and Other Reference Materials			4100	2,278.67	5,250.01	7,528.68
Materials and Supplies			4200	(1,287.00)		
Noncapitalized Equipment 4400		Materials and Supplies	4300			
Food Total, Books and Supplies 5. Services and Other Operating Expenditures Subagreements for Services Subagreement Subagree						
Total, Books and Supplies 40,230.27 282,151.60 322,381.87 5. Services and Other Operating Expenditures 5100 0.00 0.00 0.00 Travel and Conferences 5200 1,237.66 6,425.18 7,662.84 Dues and Memberships 5300 4,653.33 0.24 4,653.57 Insurance 5400 113,188.80 0.00 113,188.80 Operations and Housekeeping Services 5500 77,481.33 11,011.75 88,493.08 Rentals, Leases, Repairs, and Noncap. Improvements 5600 41,197.50 359.39.20 400,536.70 Transfers of Direct Costs 5700-5799 0.00 0.00 0.00 Transfers of Direct Costs 5700-5799 0.00 0.00 0.00 Communications 5800 29,385.24 69,505.45 362,890.69 5800 29,385.24 69,505.45 362,890.69 583.69.90.89 29,465.47 0.00 12,465.47 0.00 12,465.47 0.00 12,465.47 0.00 12,465.47 0.00 0.00 0.00 0.00						
5. Services and Other Operating Expenditures 5 100 0.00 0.00 0.00 Subagreements for Services 5200 1,237,66 6,425,18 7,662,84 Dues and Memberships 5300 4,653,33 0.24 4,653,57 Insurance 5400 113,188,80 0.00 113,188,30 Operations and Housekeeping Services 5500 77,481,33 11,011,75 88,493,08 Rentals, Leases, Repairs, and Noncap. Improvements 5600 41,197,50 359,399,20 400,536,70 Transfers of Direct Costs 5700-5799 0.00 0.00 0.00 0.00 Professional/Consulting Services and Operating Expend. 5800 293,385,24 69,505,45 362,890,69 Communications 5900 12,465,47 0.00 12,465,47 0.00 12,465,47 Total, Services and Other Operating Expenditures 6100-6170 543,009,33 446,281,82 989,891,15 6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) 6100-6170 0.00 0.00 Books and Media for New School Itbraries or Major						
Subagreements for Services 5100		Total, Books and Supplies		10,200.21	202,101.00	022,001.01
Travel and Conferences Dues and Memberships Dues and Memberships S300 A4,653,33 A2,24 A653,57 Insurance Operations and Housekeeping Services S500 Operations and Housekeeping Services S500 Operations and Housekeeping Services S500 Operations and Housekeeping Services S500 Operations and Housekeeping Services S500 Operations and Housekeeping Services S500 Operations and Housekeeping Services S500 Operations and Housekeeping Services S500 Operations and Housekeeping Services S500 Operations and Housekeeping Services S500 Operations and Housekeeping Services S500 Operations Operating Services S500 Operating Services Operating Expend. Oper	5.	Services and Other Operating Expenditures				
Travel and Conferences Dues and Memberships Dues and Memberships S300 A4,653,33 A2,24 A653,57 Insurance Operations and Housekeeping Services S500 Operations and Housekeeping Services S500 Operations and Housekeeping Services S500 Operations and Housekeeping Services S500 Operations and Housekeeping Services S500 Operations and Housekeeping Services S500 Operations and Housekeeping Services S500 Operations and Housekeeping Services S500 Operations and Housekeeping Services S500 Operations and Housekeeping Services S500 Operations and Housekeeping Services S500 Operations Operating Services S500 Operating Services Operating Expend. Oper		Subagreements for Services	5100	0.00	0.00	0.00
Dues and Memberships			5200	1,237.66	6,425.18	7,662.84
Insurance 5400 113,188.80 0.00 113,188.80 Operations and Housekeeping Services 5500 77,481.33 11,011.75 88,493.08 Rentals, Leases, Repairs, and Noncap. Improvements 5600 41,197.50 359,339.20 400,536.70 Transfers of Direct Costs 5700-5799 0.00 0.00 0.00 0.00 Operations 5600 293,385.24 69,505.45 362,890.69 12,465.47 Operations 5900 12,465.47 Operations 5900 12,465.47 Operations 5900 12,465.47 Operations 5900 0.00			5300			
Operations and Housekeeping Services 5500 77.481.33 11.011.75 88.493.08 Rentals, Leases, Repairs, and Noncap. Improvements 5600 41,197.50 359,339.20 400,536.70 Transfers of Direct Costs 5700-5799 0.00 0.00 0.00 Professional/Consulting Services and Operating Expend. 5800 293,385.24 69,505.45 362,890.69 Communications 5900 12.465.47 0.00 12,465.47 0.00 12,465.47 Todo.00 12,465.47 0.00 12,465.47 Todo.00 12,465.47 0.00 12,465.47 0.00 12,465.47 0.00 12,465.47 0.00 12,465.47 0.00 12,465.47 0.00 12,465.47 0.00 12,465.47 0.00 12,465.47 0.00 0.00 12,465.47 0.00 0.0		•				
Rentals, Leases, Repairs, and Noncap. Improvements 5600 41,197.50 359,339.20 400,536.70		Operations and Housekeeping Services				
Transfers of Direct Costs		Rentals Leases Renairs and Noncan Improvements				
Professional/Consulting Services and Operating Expend.						
Communications						
Total, Services and Other Operating Expenditures						
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Expansion of School Libraries Equipment Eq			3900			
Objects 6100-6170, 6200-6500 modified accrual basis only)		Total, Services and Other Operating Expericitures		545,009.55	440,201.02	909,091.10
Objects 6100-6170, 6200-6500 modified accrual basis only)	6.	Capital Outlay				
Land and Land Improvements 6100-6170 8	•					
Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries 6300 0.00			6100-6170			0.00
Books and Media for New School Libraries or Major						
Expansion of School Libraries 6300 6400 0.00			0200			0.00
Equipment		· · · · · · · · · · · · · · · · · · ·	6300			0.00
Equipment Replacement		·				
Lease Assets						
Depreciation Expense (accrual basis only)						
Amortization Expense - Lease Assets Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other Transfers of Indirect Costs Transfers of Indirect Costs Principal (for modified accrual basis only) Total Debt Service Total, Other Outgo 7.						
Total, Capital Outlay 0.00 0.00 0.00 0.00						
7. Other Outgo Tuition to Other Schools 7110-7143 99,080.82 99,080.82 Transfers of Pass-Through Revenues to Other LEAs 7211-7213 0.00 Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-7223SE 0.00 Transfers of Apportionments to Other LEAs - All Other 7221-7223AO 0.00 All Other Transfers 7281-7299 0.00 Transfers of Indirect Costs 7300-7399 0.00 Debt Service: 1 7438 Interest 7438 0.00 Principal (for modified accrual basis only) 7439 0.00 Total Debt Service 0.00 0.00 0.00 Total, Other Outgo 0.00 99,080.82 99,080.82			6910	2.00		
Tuition to Other Schools Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Interest Interest Total Debt Service Total, Other Outgo Total Other Outgo Total Debt Schools Total Debt Schoo		l otal, Capital Outlay		0.00	0.00	0.00
Tuition to Other Schools Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Interest Interest Total Debt Service Total, Other Outgo Total Other Outgo Total Debt Schools Total Debt Schoo	7	Other Outgo				
Transfers of Pass-Through Revenues to Other LEAs 7211-7213 0.00 Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-7223SE 0.00 Transfers of Apportionments to Other LEAs - All Other 7221-7223AO 0.00 All Other Transfers 7281-7299 0.00 Transfers of Indirect Costs 7300-7399 0.00 Debt Service: 1nterest 7438 0.00 Principal (for modified accrual basis only) 7439 0.00 Total Debt Service 0.00 0.00 0.00 Total, Other Outgo 0.00 99,080.82 99,080.82	' '		7110 71/2		00 000 00	00 000 00
Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-7223SE 0.00 Transfers of Apportionments to Other LEAs - All Other 7221-7223AO 0.00 All Other Transfers 7281-7299 0.00 Transfers of Indirect Costs 7300-7399 0.00 Debt Service: 1nterest 7438 0.00 Principal (for modified accrual basis only) 7439 0.00 Total Debt Service 0.00 0.00 0.00 Total, Other Outgo 0.00 99,080.82 99,080.82					99,000.02	
Transfers of Apportionments to Other LEAs - All Other 7221-7223AO 0.00 All Other Transfers 7281-7299 0.00 Transfers of Indirect Costs 7300-7399 0.00 Debt Service: 1nterest 7438 0.00 Principal (for modified accrual basis only) 7439 0.00 0.00 Total Debt Service 0.00 0.00 0.00 99,080.82 99,080.82 Total, Other Outgo 0.00 99,080.82 99,080.82						
All Other Transfers 7281-7299 Transfers of Indirect Costs 7300-7399 Debt Service: Interest 7438 0.00 Principal (for modified accrual basis only) 7439 Total Debt Service 0.00 Total, Other Outgo 0.00 Total, Other Outgo 0.00 Total Other Outgo 0.0						
Transfers of Indirect Costs 7300-7399 0.00 Debt Service: 1nterest 7438 0.00 Principal (for modified accrual basis only) 7439 0.00 0.00 Total Debt Service 0.00 0.00 0.00 0.00 Total, Other Outgo 0.00 99,080.82 99,080.82						
Debt Service: 7438 0.00 Interest 7438 0.00 Principal (for modified accrual basis only) 7439 0.00 Total Debt Service 0.00 0.00 Total, Other Outgo 0.00 99,080.82		· ··· • · · · · · · · · · · · · · · · ·				
Interest 7438 0.00			7300-7399			0.00
Principal (for modified accrual basis only) 7439 0.00 Total Debt Service 0.00 0.00 Total, Other Outgo 0.00 99,080.82						
Total Debt Service 0.00 0.00 0.00 Total, Other Outgo 0.00 99,080.82 99,080.82						
Total, Other Outgo 0.00 99,080.82 99,080.82			7439			
		Total Debt Service		0.00		
8. TOTAL EXPENDITURES 1,132,085.25 1,615,410.99 2,747,496.24		Total, Other Outgo		0.00	99,080.82	99,080.82
8. IOTAL EXPENDITURES 1,132,085.25 1,615,410.99 2,747,496.24	_					
	8.	TOTAL EXPENDITURES		1,132,085.25	1,615,410.99	2,747,496.24

July 1, 2021 to June 30, 2022

Charter School Name: Ballington Academy for the Arts and Sciences - San Bernardino

	Description	Object Code	Unrestricted	Restricted	Total
C F	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	Object Odde	Omestricted	Restricted	Total
	BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		695,034.19	(248,325.76)	446,708.43
-	DEL ONE OTHER THAROUNG GOORGEO AND GOEG (AG-BO)		000,004.10	(240,020.70)	440,700.40
D. 0	OTHER FINANCING SOURCES / USES				
1	. Other Sources	8930-8979			0.00
2	Less: Other Uses	7630-7699			0.00
3	Contributions Between Unrestricted and Restricted Accounts				
	(must net to zero)	8980-8999	(248,325.76)	248,325.76	0.00
	,			-	
4	. TOTAL OTHER FINANCING SOURCES / USES		(248,325.76)	248,325.76	0.00
	IET INODE AGE (DEODE AGE) IN EUND DAL ANGE (NET DOGITION	(O · D 4)	440 700 40	0.00	440.700.40
E. r	NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION	(C+D4)	446,708.43	0.00	446,708.43
_ ,	UND BALANCE / NET POSITION				
1	Beginning Fund Balance/Net Position	9791	(470 404 70)	F2 220 00	(440,000,70)
	a. As of July 1		(172,131.78)	53,229.00	(118,902.78)
	b. Adjustments/Restatements	9793, 9795	109,127.78	F2 000 00	109,127.78
١,	c. Adjusted Beginning Fund Balance /Net Position Ending Fund Balance /Net Position, June 30 (E+F1c)		(63,004.00) 383,704.43	53,229.00 53,229.00	(9,775.00) 436,933.43
1 4	Components of Ending Fund Balance (Modified Accrual Basis	only)	303,704.43	55,229.00	430,933.43
	a. Nonspendable	only)			
		9711			0.00
	Revolving Cash (equals Object 9130) Stores (equals Object 9330)	9711 9712			0.00
	2. Stores (equals Object 9320)	9712 9713			0.00
	Prepaid Expenditures (equals Object 9330) All Others	9713 9719			0.00
	b. Restricted	9719 9740			0.00
	c. Committed	9740			0.00
	Stabilization Arrangements	9750			0.00
	Stabilization Arrangements Other Commitments	9760			0.00
	d. Assigned	9780		-	0.00
	e. Unassigned/Unappropriated	3700		-	0.00
	Reserve for Economic Uncertainties	9789			0.00
	Classigned/Unappropriated Amount	9790M			0.00
	2. Onassigned/Onappropriated Amount	31 30 W			0.00
9	3. Components of Ending Net Position (Accrual Basis only)				
`	a. Net Investment in Capital Assets	9796	383,704.43		383,704.43
	b. Restricted Net Position	9797	000,704.40	53,229.00	53,229.00
	b. I toolifolou Not I contoli	0101		00,220.00	00,220.00
	c. Unrestricted Net Position	9790A	0.00	0.00	0.00
	C. Onlesuicted Net Position	9/90A	0.00	0.00	0.00

July 1, 2021 to June 30, 2022

Charter School Name: Ballington Academy for the Arts and Sciences - San Bernardino

C. ASSETS 1. Cash		Description	#: 30078760133892 Object Code	Unrestricted	Restricted	Total
In County Treasury	G. A				11000110100	7000
Fair Value Adjustment to Cash in County Treasury 9111 120,698.70 53,229.00 173,9 173,9 173,0 1	1	. Cash				
Fair Value Adjustment to Cash in County Treasury 9111 10 120,698.70 53,229.00 173,9 173,9 173,0 173,		In County Treasury	9110			0.00
In Banks 9120 120,698.70 53,229.00 173,9 In Revolving Fund 9130 9130 9130 With Fiscal Agent/Trustee 9135			9111			0.00
In Revolving Fund 9130			9120	120,698.70	53,229.00	173,927.70
With Fiscal Agent/Trustee 9135 010 Collections Awaiting Deposit 9140 2. Investments 9150 3. Accounts Receivable 9200 810.84 8 4. Due from Grantor Governments 9290 734,818.99 734,8 5. Stores 9320 734,818.99 734,8 6. Prepaid Expenditures (Expenses) 9320 11,388.05 11,3 7. Other Current Assets 9340 9380 9380 9380 8. Lease Receivable 9380 9400 34,165.30 34,1 10. TOTAL ASSETS 901,881.88 53,229.00 955,1 H. DEFERRED OUTFLOWS OF RESOURCES 9490 0.00 0.00 1. LIABILITIES 9490 0.00 0.00 1. LIABILITIES 9500 122,257.46 122,2 2. Due to Grantor Governments 9590 211,642.06 211,6 3. Current Loans 9640 0.00 0.00 4. Unearmed Revenue 9650 184,277.93 184,2 5. Long-Term Liabilities (accrual basis only) 9660-9669 518,177.45 0.00 518,1		In Revolving Fund	9130	,	,	0.00
Collections Awaiting Deposit 9140			9135			0.00
2. Investments 9150 3. Accounts Receivable 9200 810.84 8 4. Due from Grantor Governments 9290 734,818.99 734,8 5. Stores 9320 11,388.05 11,3 6. Prepaid Expenditures (Expenses) 9330 11,388.05 11,3 7. Other Current Assets 9340 340 9380 8. Lease Receivable 9380 34,165.30 34,1 9. Capital Assets (accrual basis only) 9400-9489 34,165.30 34,1 10. TOTAL ASSETS 901,881.88 53,229.00 955,1 H. DEFERRED OUTFLOWS OF RESOURCES 9490 0.00 0.00 1. LIABILITIES 9490 0.00 0.00 1. Accounts Payable 9500 122,257.46 122,2 2. Due to Grantor Governments 9590 211,642.06 211,6 3. Current Loans 9640 0.00 0.00 4. Unearmed Revenue 9650 184,277.93 184,2 5. Long-Term Liabilities (accrual basis only) 9660-9669 518,177.45 0.00 518,1 J. DEFERRED INFLOWS OF RESOURCES 518,177.45<			9140			0.00
4. Due from Grantor Governments 9290 734,818.99 734,8 5. Stores 9320	2		9150			0.00
5. Stores 9320 6. Prepaid Expenditures (Expenses) 9330 11,388.05 11,3 7. Other Current Assets 9340 8. Lease Receivable 9380 9. Capital Assets (accrual basis only) 9400-9489 34,165.30 34,11 10. TOTAL ASSETS 901,881.88 53,229.00 955,1 H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 0.00 0.00 2. TOTAL DEFERRED OUTFLOWS 0.00 0.00 0.00 1. LIABILITIES 1. Accounts Payable 9500 122,257.46 122,2 2. Due to Grantor Governments 9590 211,642.06 211,6	3	. Accounts Receivable	9200	810.84		810.84
6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Lease Receivable 9. Capital Assets (accrual basis only) 9400-9489 9. Capital Assets (accrual basis only) 9400-9489 9400-9489 34,165.30 34,11 10. TOTAL ASSETS 901,881.88 53,229.00 955,1 H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 2. TOTAL DEFERRED OUTFLOWS 9490 I. LIABILITIES 1. Accounts Payable 9500 9500 9600 9640 9640 9650 9640 9650 184,277.93 184,2 184,2 194,177.45 1960-9669 6. TOTAL LIABILITIES 1518,177.45 1900 1913 1930 1930 11,388.05 11,388.0	4	. Due from Grantor Governments	9290	734,818.99		734,818.99
7. Other Current Assets 8. Lease Receivable 9. Capital Assets (accrual basis only) 9400-9489 9. Capital Assets (accrual basis only) 9400-9489 34,165.30 34,11 10. TOTAL ASSETS 901,881.88 53,229.00 955,1 H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 1. LIABILITIES 1. Accounts Payable 9500 9500 122,257.46 122,2 2. Due to Grantor Governments 9590 211,642.06 211,642.06 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 184,277.93 184,2 5. Long-Term Liabilities (accrual basis only) 9660-9669 6. TOTAL LIABILITIES 518,177.45 0.00 518,1	5	. Stores	9320			0.00
7. Other Current Assets 9340 8. Lease Receivable 9380 9. Capital Assets (accrual basis only) 9400-9489 34,165.30 34,1 10. TOTAL ASSETS 901,881.88 53,229.00 955,1 H. DEFERRED OUTFLOWS OF RESOURCES 9490 0.00 0.00 2. TOTAL DEFERRED OUTFLOWS 0.00 0.00 0.00 I. LIABILITIES 9500 122,257.46 122,2 2. Due to Grantor Governments 9590 211,642.06 211,6 3. Current Loans 9640 0.00 0.00 4. Unearned Revenue 9650 184,277.93 184,2 5. Long-Term Liabilities (accrual basis only) 9660-9669 518,177.45 0.00 518,1 J. DEFERRED INFLOWS OF RESOURCES 518,177.45 0.00 518,1	6	. Prepaid Expenditures (Expenses)	9330	11,388.05		11,388.05
9. Capital Assets (accrual basis only) 9400-9489 34,165.30 34,11 10. TOTAL ASSETS 901,881.88 53,229.00 955,1 H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 2. TOTAL DEFERRED OUTFLOWS 1. Accounts Payable 2. Due to Grantor Governments 9590 3211,642.06 211,642.06 3. Current Loans 9640 4. Unearned Revenue 9650 184,277.93 184,2 518,177.45 0.00 518,1	7		9340			0.00
10. TOTAL ASSETS 901,881.88 53,229.00 955,1 H. DEFERRED OUTFLOWS OF RESOURCES 9490 0.00 0.00 2. TOTAL DEFERRED OUTFLOWS 0.00 0.00 0.00 I. LIABILITIES 9500 122,257.46 122,2 2. Due to Grantor Governments 9590 211,642.06 211,6 3. Current Loans 9640 0.00 0.00 4. Unearned Revenue 9650 184,277.93 184,2 5. Long-Term Liabilities (accrual basis only) 9660-9669 518,177.45 0.00 518,1 J. DEFERRED INFLOWS OF RESOURCES 518,177.45 0.00 518,1	8	. Lease Receivable	9380			0.00
H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS 1. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue 5. Long-Term Liabilities (accrual basis only) 6. TOTAL LIABILITIES 1. Accounts Payable 9500 122,257.46 122,2 211,642.06 211,642.06 211,642.06 3184,277.93 184,277.93 184,277.93 518,177.45 518,177.45 518,177.45 518,177.45 518,177.45	9	. Capital Assets (accrual basis only)	9400-9489	34,165.30		34,165.30
1. Deferred Outflows of Resources 9490 2. TOTAL DEFERRED OUTFLOWS 0.00 I. LIABILITIES 0.00 1. Accounts Payable 9500 122,257.46 122,2 2. Due to Grantor Governments 9590 211,642.06 211,6 3. Current Loans 9640 0.00 0.00 4. Unearned Revenue 9650 184,277.93 184,2 5. Long-Term Liabilities (accrual basis only) 9660-9669 518,177.45 0.00 518,1 J. DEFERRED INFLOWS OF RESOURCES 518,177.45 0.00 518,1	1	0. TOTAL ASSETS		901,881.88	53,229.00	955,110.88
1. Deferred Outflows of Resources 9490 2. TOTAL DEFERRED OUTFLOWS 0.00 I. LIABILITIES 0.00 1. Accounts Payable 9500 122,257.46 122,2 2. Due to Grantor Governments 9590 211,642.06 211,6 3. Current Loans 9640 0.00 0.00 4. Unearned Revenue 9650 184,277.93 184,2 5. Long-Term Liabilities (accrual basis only) 9660-9669 518,177.45 0.00 518,1 J. DEFERRED INFLOWS OF RESOURCES 518,177.45 0.00 518,1	н г	FEERRED OUTELOWS OF RESOURCES				
I. LIABILITIES 9500 122,257.46 122,2 2. Due to Grantor Governments 9590 211,642.06 211,6 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 184,277.93 184,2 5. Long-Term Liabilities (accrual basis only) 9660-9669 518,177.45 0.00 518,1 J. DEFERRED INFLOWS OF RESOURCES 518,177.45 0.00 518,1			9490			0.00
1. Accounts Payable 9500 122,257.46 122,2 2. Due to Grantor Governments 9590 211,642.06 211,6 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 184,277.93 184,2 5. Long-Term Liabilities (accrual basis only) 9660-9669 518,177.45 0.00 518,1 J. DEFERRED INFLOWS OF RESOURCES 518,177.45 0.00 518,1	2	. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
1. Accounts Payable 9500 122,257.46 122,2 2. Due to Grantor Governments 9590 211,642.06 211,6 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 184,277.93 184,2 5. Long-Term Liabilities (accrual basis only) 9660-9669 518,177.45 0.00 518,1 J. DEFERRED INFLOWS OF RESOURCES 518,177.45 0.00 518,1		IARII ITIES				
2. Due to Grantor Governments 9590 211,642.06 211,6 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 184,277.93 184,2 5. Long-Term Liabilities (accrual basis only) 9660-9669 518,177.45 0.00 518,1 J. DEFERRED INFLOWS OF RESOURCES 518,177.45 0.00 518,1		··· ·- ·- · · · · ·	9500	122 257 46		122,257.46
3. Current Loans 9640 0.00 4. Unearned Revenue 9650 184,277.93 184,2 5. Long-Term Liabilities (accrual basis only) 9660-9669 518,177.45 0.00 518,1 J. DEFERRED INFLOWS OF RESOURCES 518,177.45 0.00 518,1						211,642.06
4. Unearned Revenue 9650 184,277.93 184,2 5. Long-Term Liabilities (accrual basis only) 9660-9669 518,177.45 0.00 518,1 J. DEFERRED INFLOWS OF RESOURCES 518,177.45 0.00 518,1						0.00
5. Long-Term Liabilities (accrual basis only) 6. TOTAL LIABILITIES 518,177.45 0.00 518,1 J. DEFERRED INFLOWS OF RESOURCES						184,277.93
6. TOTAL LIABILITIES 518,177.45 0.00 518,1 J. DEFERRED INFLOWS OF RESOURCES				,		0.00
J. DEFERRED INFLOWS OF RESOURCES						0.00
	6	. TOTAL LIABILITIES		518,177.45	0.00	518,177.45
	J. D	DEFERRED INFLOWS OF RESOURCES				
1. Deletted tilllows of Resources 9090	1	. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS 0.00 0.00	2	. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION	K. F	UND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)		Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)				
(must agree with Line F2) 383,704.43 53,229.00 436,9		(must agree with Line F2)		383,704.43	53,229.00	436,933.43

July 1, 2021 to June 30, 2022

Charter School Name: Ballington Academy for the Arts and Sciences - San Bernardino

CDS #: 36678760133892

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	_	Capital Outlay	Debt Service
a. None	\$_	0.00	0.00
b	-		
d	-		
e f.	-		
g	-		
h	-		
j	-		
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE		0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

Total

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

0.00

0.00

0.00

July 1, 2021 to June 30, 2022

Charter School Name: Ballington Academy for the Arts and Sciences - San Bernardino

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared I	Disaster
Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. <u>IPI</u>	6,443.00
b	
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	6,443.00
Results of this calculation will be used for comparison with 2020-21 expenditures. Failure to 90 percent expenditure level on either an aggregate or per capita expenditure basis may reallocations for covered programs in 2023-24.	to maintain the required
a. Total Expenditures (B8)	2,747,496.24
 b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred] 	967,655.73
c. Subtotal of State & Local Expenditures [a minus b]	1,779,840.51
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	0.00
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	6,443.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	\$ 1,773,397.51

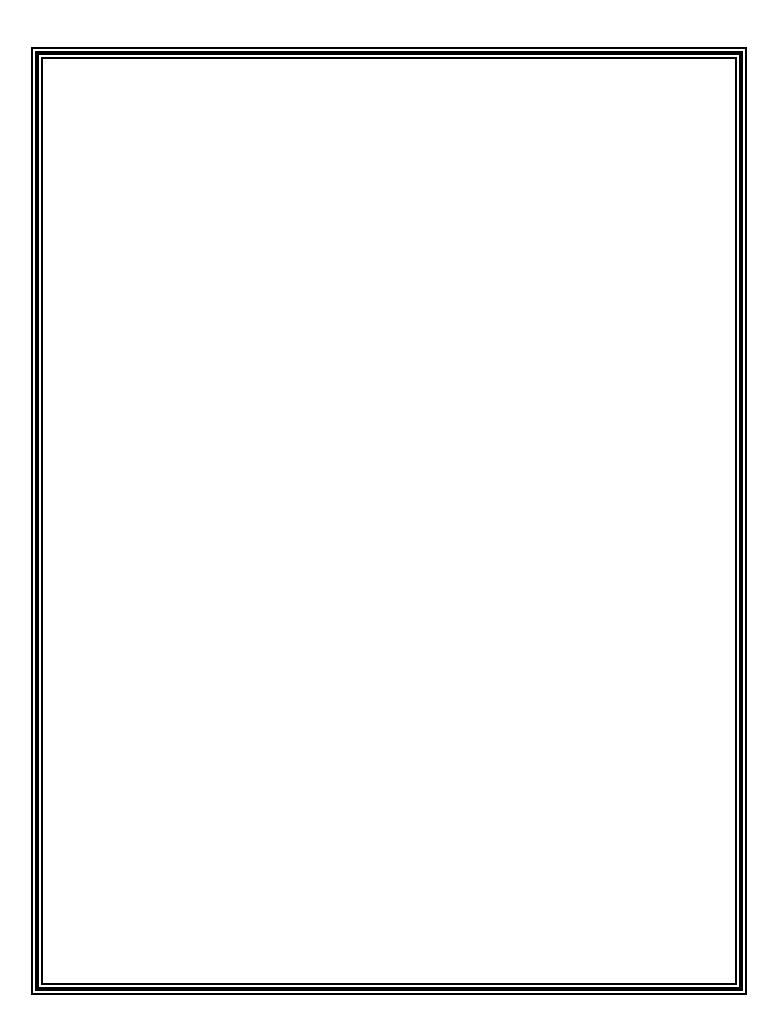


Business Services Branch Business Advisory Services 760 E. Brier Dr. San Bernardino, CA 92408 (909) 386-9676

Entrepreneur High School

2021-2022 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County Superintendent of Schools Business Advisory Services September 2022



CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM July 1, 2021 to June 30, 2022

July 1, 2021 to June 30, 2022 CHARTER SCHOOL CERTIFICATION

Charter School Name: ENTREPRENEUR HIGH SCHOOL

CDS #: 36678760136952

Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT

County: SAN BERNARDINO COUNTY

	Charter #: 1922						
NOTE: An Alternative Form s submission if the following in	submitted to the California Department	of Education will not be considered a valid					
For information regarding this report, please contact:							
For County Fiscal Contact:	For Approving Entity:	For Charter School:					
Annette Baker	Jim Cunningham	John J. Arndt, CPA					
Name	Name	Name					
Business Advisor Title	Director, Accounting Services Title	Business Representative Title					
(909) 386-9676	(909) 381-1151	(323) 457-0499					
Telephone	Telephone	Telephone					
annette.baker@sbcss.net Email address	jim.cunningham@sbcusd.k12.c	jamdt@iconsm.com Email address					
Signed: Chart (Original	AUDITED ACTUALS FINANCIAL REPORT— by filed by the charter school pursuant to a or School Official signature required)	Education Code Section 42100(b). ate: 9-7-22					
Printed Name: Alex Lucero	Ті	tle: <u>C.E.O.</u>					
To the County Superintendent of							
Signed: Authorize Charter	Superintender in Sursyant to Education Cod	ORT ALTERNATIVE FORM: This report to Section 42100(a). ate:					
Printed Name: Harold Sullins	Ti	Associate Superintendent, Business Facilities and Operations					
To the Superintendent of Public	Instruction:	ALT DESCRIPTION OF STATES					
2021-22 CHARTER SCHOOL U verified for mathematical accura	NAUDITED ACTUALS FINANCIAL REPO	DRT ALTERNATIVE FORM: This report has been ols pursuant to Education Code Section 42100(a).					
Signed frutter &	Baker	ate: 10/5/2022					

California Department of Education Charter School Financial Report Certification Form (Revised 04/26/22) vs 5.1

July 1, 2021 to June 30, 2022

Charter School Name: ENTREPRENEUR HIGH SCHOOL

CDS #: 36678760136952

Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT

County: SAN BERNARDINO COUNTY

Charter #: 1922

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

	Description	Object Code	Unrestricted	Restricted	Total
	VENUES				
1.	LCFF Sources				
	State Aid - Current Year	8011	8,197,231.00		8,197,231.00
	Education Protection Account State Aid - Current Year	8012	125,586.00		125,586.00
	State Aid - Prior Years	8019	530,453.87		530,453.87
	Transfers to Charter Schools in Lieu of Property Taxes	8096	304,054.13		304,054.13
	Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
	Total, LCFF Sources		9,157,325.00	0.00	9,157,325.00
2	Federal Revenues (see NOTE in Section L)				
	No Child Left Behind/Every Student Succeeds Act	8290		301,550.71	301,550.71
	Special Education - Federal	8181, 8182		0.00	0.00
	Child Nutrition - Federal	8220		461,038.26	461,038.26
	Donated Food Commodities	8221		0.00	0.00
	Other Federal Revenues	8110, 8260-8299	0.00	453,098.00	453,098.00
	Total, Federal Revenues	,	0.00	1,215,686.97	1,215,686.97
	,			, ,	, ,
3.	Other State Revenues				
	Special Education - State	StateRevSE		204,439.44	204,439.44
	All Other State Revenues	StateRevAO	158,315.13	1,031,304.97	1,189,620.10
	Total, Other State Revenues		158,315.13	1,235,744.41	1,394,059.54
4	Other Local Revenues				
	All Other Local Revenues	LocalRevAO	179,868.57	0.00	179,868.57
	Total, Local Revenues	Localitovito	179,868.57	0.00	179,868.57
	Total, Eddi Novondoo		170,000.01	0.00	170,000.07
5.	TOTAL REVENUES		9,495,508.70	2,451,431.38	11,946,940.08
B E	PENDITURES (see NOTE in Section L)				
	Certificated Salaries				
	Certificated Teachers' Salaries	1100	306,274.17	915,253.33	1,221,527.50
	Certificated Pupil Support Salaries	1200	133,981.47	12,923.00	146,904.47
	Certificated Supervisors' and Administrators' Salaries	1300	546,464.72	15,948.36	562,413.08
	Other Certificated Salaries	1900	0.00	0.00	0.00
	Total, Certificated Salaries		986,720.36	944,124.69	1,930,845.05
	,		•	,	, ,
2.	Noncertificated Salaries				
	Noncertificated Instructional Salaries	2100	122,030.07	0.00	122,030.07
	Noncertificated Support Salaries	2200	212,973.21	3,077.60	216,050.81
	Noncertificated Supervisors' and Administrators' Salaries	2300	243,229.82	790.76	244,020.58
	Clerical, Technical and Office Salaries	2400	146,698.90	0.00	146,698.90
	Other Noncertificated Salaries	2900	40,779.69	0.00	40,779.69
	Total, Noncertificated Salaries		765,711.69	3,868.36	769,580.05

July 1, 2021 to June 30, 2022

Charter School Name: ENTREPRENEUR HIGH SCHOOL

		#: 36678760136952	Unrestricted	Doctricted	Total
2	Description Employee Benefits	Object Code	Unrestricted	Restricted	lotai
3.	STRS	3101-3102	400 666 06	10 154 07	412 924 22
			400,666.96	12,154.27	412,821.23
	PERS	3201-3202	0.00	0.00	0.00
	OASDI / Medicare / Alternative	3301-3302	98,966.66	1,371.73	100,338.39
	Health and Welfare Benefits	3401-3402	384,366.95	(562.55)	383,804.40
	Unemployment Insurance	3501-3502	16,836.43	728.00	17,564.43
	Workers' Compensation Insurance	3601-3602	0.00	0.00	0.00
	OPEB, Allocated	3701-3702	0.00	0.00	0.00
	OPEB, Active Employees	3751-3752	0.00	0.00	0.00
	Other Employee Benefits	3901-3902	41,950.70	366.87	42,317.57
	Total, Employee Benefits		942,787.70	14,058.32	956,846.02
	Deale and Complies				
4.	Books and Supplies Approved Textbooks and Core Curricula Materials	4100	76,285.47	63,729.64	140,015.11
	Books and Other Reference Materials	4200	15,597.60	0.00	15,597.60
	Materials and Supplies	4300	406,800.71	0.00	406,800.71
	Noncapitalized Equipment	4400	203,593.71	0.00	203,593.71
	Food	4700	104,508.15	362,439.91	466,948.06
	Total, Books and Supplies		806,785.64	426,169.55	1,232,955.19
5.	Services and Other Operating Expenditures				
	Subagreements for Services	5100	67,266.02	0.00	67,266.02
	Travel and Conferences	5200	78,706.86	32,952.00	111,658.86
	Dues and Memberships	5300	144,704.31	2,552.00	147,256.31
	Insurance	5400	178,501.65	0.00	178,501.65
	Operations and Housekeeping Services	5500	499,136.55	11,017.79	510,154.34
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,455,197.75	677,990.00	2,133,187.75
	Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
	Professional/Consulting Services and Operating Expend.	5800	960,275.21	2,763.75	963,038.96
	Communications	5900	59,861.33		
		3900	3,443,649.68	0.00 727,275.54	59,861.33 4,170,925.22
	Total, Services and Other Operating Expenditures		3,443,049.00	121,215.54	4,170,925.22
6.	Capital Outlay				
	(Objects 6100-6170, 6200-6500 modified accrual basis only)				
	Land and Land Improvements	6100-6170			0.00
	Buildings and Improvements of Buildings	6200			0.00
	Books and Media for New School Libraries or Major				
	Expansion of School Libraries	6300			0.00
	Equipment	6400			0.00
	Equipment Replacement	6500			0.00
	Lease Assets	6600			0.00
	Depreciation Expense (accrual basis only)	6900	20,873.60	0.00	20,873.60
	Amortization Expense - Lease Assets	6910	0.00	0.00	0.00
	Total, Capital Outlay	0010	20,873.60	0.00	20,873.60
	ι οιαι, Θαριιαι Ομιιαγ		20,073.00	0.00	20,073.00
7.	Other Outgo				
	Tuition to Other Schools	7110-7143	0.00	0.00	0.00
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
	All Other Transfers	7281-7299	0.00	0.00	0.00
	Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
	Debt Service:		2.23		
	Interest	7438	11,280.03	0.00	11,280.03
	Principal (for modified accrual basis only)	7439	11,200.00	0.00	0.00
	Total Debt Service	1700	11,280.03	0.00	11,280.03
	Total, Other Outgo		11,280.03	0.00	11,280.03
	Total, Other Odigo		11,200.03	0.00	11,200.03
8.	TOTAL EXPENDITURES		6,977,808.70	2,115,496.46	9,093,305.16

July 1, 2021 to June 30, 2022

Charter School Name: ENTREPRENEUR HIGH SCHOOL

	Description	Object Code	Unrestricted	Restricted	Total
C [EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	Object Code	UniteStricted	Restricted	I Otal
	· ·		0.547.700.00	225 024 02	0.050.604.00
	BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		2,517,700.00	335,934.92	2,853,634.92
D (OTHER FINANCING SOURCES / USES				
1	. Other Sources	8930-8979	0.00	0.00	0.00
_	. Less: Other Uses	7630-7699	0.00	0.00	0.00
_	Contributions Between Unrestricted and Restricted Accounts	1000-1000	0.00	0.00	0.00
`	(must net to zero)	8980-8999	0.00	0.00	0.00
	(must het to zero)	0300-0333	0.00	0.00	0.00
4	. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
			0.00	5.55	
E. N	IET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION ((C+D4)	2,517,700.00	335,934.92	2,853,634.92
F. F	FUND BALANCE / NET POSITION				
1	. Beginning Fund Balance/Net Position				
	a. As of July 1	9791	2,037,497.23	505,109.39	2,542,606.62
	b. Adjustments/Restatements	9793, 9795	(9,576.04)	59.66	(9,516.38)
	c. Adjusted Beginning Fund Balance /Net Position	,	2,027,921.19	505,169.05	2,533,090.24
2	. Ending Fund Balance /Net Position, June 30 (E+F1c)		4,545,621.19	841,103.97	5,386,725.16
	Components of Ending Fund Balance (Modified Accrual Basis	only)			
	a. Nonspendable	• ,			
	Revolving Cash (equals Object 9130)	9711			0.00
	2. Stores (equals Object 9320)	9712			0.00
	3. Prepaid Expenditures (equals Object 9330)	9713			0.00
	4. All Others	9719			0.00
	b. Restricted	9740			0.00
	c. Committed				
	1. Stabilization Arrangements	9750			0.00
	2. Other Commitments	9760			0.00
	d. Assigned	9780			0.00
	e. Unassigned/Unappropriated				
	Reserve for Economic Uncertainties	9789			0.00
	2. Unassigned/Unappropriated Amount	9790M			0.00
	3 11 1				
3	8. Components of Ending Net Position (Accrual Basis only)				
	a. Net Investment in Capital Assets	9796	215,736.13	0.00	215,736.13
	b. Restricted Net Position	9797	-,	841,103.97	841,103.97
		3		2,.00.01	2 ,
	c. Unrestricted Net Position	9790A	4,329,885.06	0.00	4,329,885.06
Ь	C. OHICOUINCUINCUINCUI	al and	4,323,000.00	0.00	4,323,003.00

July 1, 2021 to June 30, 2022

Charter School Name: ENTREPRENEUR HIGH SCHOOL

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS	·			
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	1,214,693.48	959,551.31	2,174,244.79
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	2,412,170.25	0.00	2,412,170.25
4. Due from Grantor Governments	9290	1,576,888.88	1,004,946.64	2,581,835.52
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	0.00	0.00	0.00
7. Other Current Assets	9340	54,925.23	0.00	54,925.23
8. Lease Receivable	9380	0.00	0.00	0.00
9. Capital Assets (accrual basis only)	9400-9489	215,736.13	0.00	215,736.13
10. TOTAL ASSETS		5,474,413.97	1,964,497.95	7,438,911.92
III DEFENDED OUTEL OWO OF DECOUDOES				
H. DEFERRED OUTFLOWS OF RESOURCES	0.100	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
Accounts Payable	9500	803,796.78	851,139.69	1,654,936.47
2. Due to Grantor Governments	9590	0.00	0.00	0.00
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	0.00	272,254.29	272,254.29
5. Long-Term Liabilities (accrual basis only)	9660-9669	124,996.00	0.00	124,996.00
, , , , , , , , , , , , , , , , , , , ,				
6. TOTAL LIABILITIES		928,792.78	1,123,393.98	2,052,186.76
J. DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows of Resources	9690	0.00	0.00	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 +	- 12)			
(must agree with Line F2)	UL)	4,545,621.19	841,103.97	5,386,725.16
(IIIust agree with Line F2)		4,040,021.19	041,103.97	0,300,720.10

July 1, 2021 to June 30, 2022

Charter School Name: ENTREPRENEUR HIGH SCHOOL

CDS #: 36678760136952

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a MONE	<u> </u>		0.00
a. <u>NONE</u> b.	Ф		0.00
D	-		0.00
d.			0.00
e.			0.00
f.	-		0.00
g			0.00
ň			0.00
i.			0.00
j	-		0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

July 1, 2021 to June 30, 2022

ENTREPRENEUR HIGH SCHOOL
36678760136952
dentially Declared Disaster
Amount

	Brief Description i.e., COVID-19 (If no amounts, indicate "None")	
a. b.		
C.		
d.		
	TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	0.00

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2020-21 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2023-24.

a. Total Expenditures (B8)	9,093,305.16
 b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred] 	1,215,686.97
c. Subtotal of State & Local Expenditures [a minus b]	7,877,618.19
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	32,153.63
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	\$ 7,845,464.56

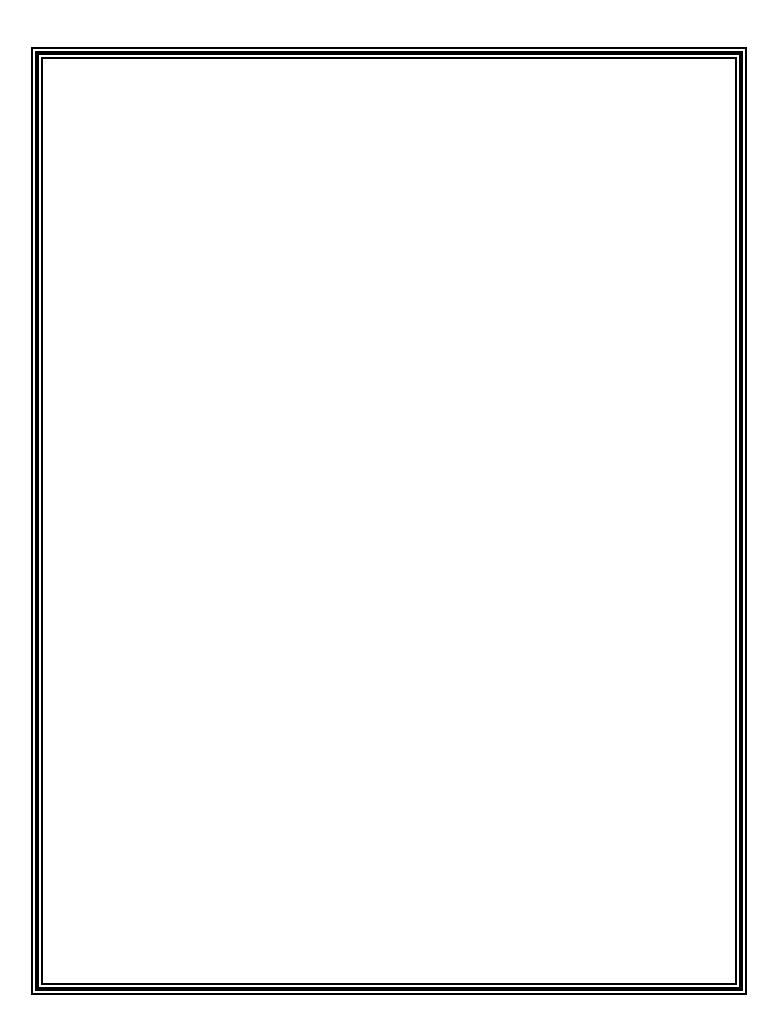


Business Services Branch Business Advisory Services 760 E. Brier Dr. San Bernardino, CA 92408 (909) 386-9676

Hardy Brown College Prep

2021-2022 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2022



July 1, 2021 to June 30, 2022

CHARTER SCHOOL CERTIFICATION

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 1515

For information regarding this repo	ort, please contact:	
For County Fiscal Contact:	For Approving Entity:	For Charter School:
Annette Baker	James Cunningham	Bonnie Bensen
Name	Name	Name
Business Advisor_	Director, Accounting Services	Chief Financial Officer
Title	Title	Title
909-386-9676	909-381-1152	916-924-8633
Telephone	Telephone	Telephone
annette.baker@sbcss.net	jim.cunningham@sbcusd.k12	.ca.us bbensen@fortuneschool.us
Email address	Email address	Email address
Printed Name: Donne X	bensen	Title: CFO
To the County Superintendent of Sc		
is hereby filed with the County Supp	printengent pursuant to Education Coo	ORT ALTERNATIVE FORM: This report de Section 42100(a).
Signed: Authorized Ro. Charter Api	XIII :	Date: 10/4/22
Printed Name: Harold Sullins		Associate Superintendent, Busines Facilities and Operations
To the Superintendent of Public Inst	truction:	
2021-22 CHARTER SCHOOL UNA	UDITED ACTUALS FINANCIAL REPOPULATION OF SCHOOL COUNTY SUPERINGEN SUPERINGEN SUPERINGEN SUPERINGEN SUPERINGEN SUPERINGEN SUPERINGEN SUPERINGEN SUPERINGEN SUPERINGEN SUPERINGEN SUPERINGEN SUPERINGEN SUPERINGEN SUPERINGEN SUPERINGEN SUPERINGEN SUPERINGEN SUPERINGEN SUPERINGE SUPERINGEN SUPERINGE SUPERINGE SUPERINGE SUPERINGE SUPERINGE SUP	ORT ALTERNATIVE FORM: This report has been ols pursuant to Education Code Section 42100(a).

July 1, 2021 to June 30, 2022

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 1515

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

	Description	Object Code	Unrestricted	Restricted	Total
	EVENUES				
1.	LCFF Sources				
	State Aid - Current Year	8011	2,978,419.00		2,978,419.00
	Education Protection Account State Aid - Current Year	8012	1,301,522.00		1,301,522.00
	State Aid - Prior Years	8019	(8,713.00)		(8,713.00)
	Transfers to Charter Schools in Lieu of Property Taxes	8096	180,746.00		180,746.00
	Other LCFF Transfers	8091, 8097	8,218.69	0.00	8,218.69
	Total, LCFF Sources		4,460,192.69	0.00	4,460,192.69
,	Federal Revenues (see NOTE in Section L)				
۷.	No Child Left Behind/Every Student Succeeds Act	8290		0.00	0.00
	Special Education - Federal	8181, 8182	-	56,264.00	56,264.00
	Child Nutrition - Federal	8220	-	505,728.95	505,728.95
	Donated Food Commodities	8221	-	0.00	0.00
	Other Federal Revenues	8110, 8260-8299		529,246.02	529,246.02
	Total, Federal Revenues	0110, 0200-0299	0.00	1,091,238.97	1,091,238.97
	Total, I edelal Neverlues		0.00	1,091,230.91	1,091,230.91
3.	Other State Revenues				
	Special Education - State	StateRevSE		204,636.00	204,636.00
	All Other State Revenues	StateRevAO	429,760.44	201,943.07	631,703.51
	Total, Other State Revenues		429,760.44	406,579.07	836,339.51
			·	·	·
4.	Other Local Revenues				
	All Other Local Revenues	LocalRevAO	20,004.28	256.60	20,260.88
	Total, Local Revenues		20,004.28	256.60	20,260.88
5.	TOTAL REVENUES		4,909,957.41	1,498,074.64	6,408,032.05
P E/	(DENDITUDES (and NOTE in Soction I.)				
	(PENDITURES (see NOTE in Section L) Certificated Salaries				
١.	Certificated Teachers' Salaries	1100	1,061,748.00	156,383.72	1,218,131.72
	Certificated Pupil Support Salaries	1200	0.00	40,525.39	40,525.39
	Certificated Pupil Support Salaries Certificated Supervisors' and Administrators' Salaries	1300	140,886.17	2,575.00	143,461.17
	Other Certificated Salaries	1900	0.00	62,025.00	62,025.00
	Total, Certificated Salaries	1900	1,202,634.17	261,509.11	1,464,143.28
	Total, Certificated Salaries		1,202,034.17	201,509.11	1,404,143.20
2.	Noncertificated Salaries				
	Noncertificated Instructional Salaries	2100	44,156.03	57,307.22	101,463.25
	Noncertificated Support Salaries	2200	89,832.29	37,803.16	127,635.45
	Noncertificated Supervisors' and Administrators' Salaries	2300	52,836.81	0.00	52,836.81
	Clerical, Technical and Office Salaries	2400	48,426.45	49,923.84	98,350.29
	Other Noncertificated Salaries	2900	76,115.54	26,500.00	102,615.54
	Total, Noncertificated Salaries		311,367.12	171,534.22	482,901.34

July 1, 2021 to June 30, 2022

Charter School Name: Hardy Brown College Prep

3. Employee Benefits PERS 3101-3102 0.00 0.00 0.00 PERS 3701-3202 115.386.24 33.384.02 148.752.26 Health and Welfare Benefits 3401-3402 186.628.77 40,589.89 227.198.66 Unemployment Insurance 3501-3502 20,280.00 40,659.00 6,113.00 Workers' Compensation Insurance 3501-3502 20,280.00 40,659.00 6,113.00 OPEB, Active Employees 3751-3752 0.00 0.00 0.00 OPEB, Active Employees 4100 22,056.14 80,278.16 102,334.30 OPEB, Active Employees 4200 0.00 334,920.47 334,920.47 Total, Books and Chre Proteine Materials 4400 22,056.14 80,278.16 102,334.30 OPEB, Active Employees 4700 0.00 334,920.47 334,920.47 OPEB, Active Employees 4700 0.00 334,920.47 334,920.47 OPEB, Active Employees 5100 0.00 52,042.34 OPEB, Active Employees 5100 0.00 0.00 OPEB, Active Employees 52,000 52,000 OPEB, Acti			#: 36678760122317 Object Code	Unrestricted	Doctricted	Total
STRS PERS 201-3022 OASDI / Medicare / Alternative OASDI / Medicare / Alternative OASDI / Medicare / Alternative OASDI / Medicare / Alternative OASDI / Medicare / Alternative OASDI / Medicare / Alternative OASDI / Medicare / Alternative OASDI / Medicare / Alternative OASDI / Medicare / Alternative OASDI / Medicare / Alternative OASDI / Medicare / Alternative OASDI / Medicare / Alternative OASDI / Medicare	2	Description Employee Renefits	Object Code	Unrestricted	Restricted	lotai
PERS 3201-3202 0.00	3.		2104 2402	0.00	0.00	0.00
OASDI / Medicare / Alternative 3301-3302 115,368 ± 4 33,384 02 148,752.26 Health and Welfare Benefits 3401-3402 186,628.77 40,569.99 227,198.66 Unemployment Insurance 3601-3602 2,028.00 4,085.00 6,113.00 OPEB, Allocated 3701-3702 0,00 0,00 0,00 0,00 OPEB, Allocated 3801-3902 33,332.28 3,701.28 17,533.56 355,778.29 365,593 242,263.21 48,000 0,00 0						
Health and Welfare Benefits 3401-3402 186,628.77 40,669.89 227,198.66 Unemployment Insurance 3601-3602 2,028.00 4,085.00 6,113.00 Workers' Compensation Insurance 3601-3602 17,921.00 5,113.73 23,034.73 20,00 0,00						
Unemployment Insurance						
Worker's Compensation Insurance 3001-3002 17,921 o0 5,113,73 23,034,73						
OPEB, Active Employees 3751-3752						
OPEB. Active Employees Other Employee Benefits Total, Employee Benefits Total, Employee Benefits 1383228 3301-3902 4. Books and Supplies Approved Textbooks and Core Curricula Materials Approved Textbooks and Core Curricu						
Other Employee Benefits 3901-3902 13,832.28 3,701.28 17,533.56 Total, Employee Benefits 336,778.29 86,853.92 422,632.21 4. Books and Supplies 4100 22,056.14 80,278.16 102,334.30 Books and Other Reference Materials 4200 0.00 0.00 0.00 Materials and Supplies 4300 69,723.29 8413.24 78,136.53 Food 4700 0.00 334,920.47 334,920.47 Food 4700 0.00 349.20.47 334,920.47 Total, Books and Supplies 5100 0.00 52,9275.00 642,477.69 5. Services and Other Operating Expenditures 5100 0.00 52,042.34 52,042.34 Subagreements for Services 5100 0.00 52,742.34 52,042.34 Dues and Memberships 5300 8,436.00 0.00 8,436.00 Insurance 5400 19,214.97 0.00 19,214.97 Questions and Housekeeping Services 5500 66,470.78 0.00 64,70.78						
Total, Employee Benefits 4. Books and Supplies Approved Textbooks and Core Curricula Materials Approved Textbooks and Core Curricula Materials Approved Textbooks and Core Curricula Materials 400 Books and Other Reference Materials 4200 Books and Other Reference Materials 4200 Books and Other Reference Materials 4300 Books and Other Reference Materials 4400 C12,423.26 Books and Supplies Total, Books and Supplies Total, Books and Supplies 5. Services and Other Operating Expenditures Subagreements for Services 5100 Books and Other Operating Expenditures Subagreements for Services 5200 Books and Memberships 5300 Books and Memberships 5300 Books and Memberships 5400 Books and Memberships 5500 Books and Memberships 6100-6170 Buildings and Improvements 6100 Buildings and Improvements 6100 Buildings and Improvements 6100 Buildings and Improvements 6100 Books and Media for New School Libraries of Major Expansion of School Libraries 6200 Books and Media for New School Libraries of Major Expansion of School Libraries 6300 Books and Media for New School Libraries of Major Expansion of School Libraries 6400 Books and Media for New School Libraries 6500 Books and Media for New School Libraries 6600 Books and Memberships 6100-6170 Books and Memberships 6100-						
4. Books and Supplies Approved Textbooks and Core Curricula Materials 4100 22,056.14 80,278.16 102,334.30 Books and Other Reference Materials 4200 0.00 0.00 0.00 Materials and Supplies 4300 69,723.29 8,413.24 78,136.53 Food 4700 0.00 334,920.47 334,920.47 Total, Books and Supplies 113,202.69 592,975.00 642,477.69 5. Services and Other Operating Expenditures 500 0.00 334,920.47 334,920.47 Subagreements for Services 5100 0.00 20,422.34 52,042.34 Dues and Memberships 5300 8,36.00 0.00 8,386.00 0.00 8,386.00 0.00 8,346.00 0.00 8,386.00 0.00 65,470.78 6,625.51 9,42.97 0.00 65,470.78 6,625.51 9,42.67.69 6,74.48 9,318.14 9,419.49 0.00 6,627.78 6,627.51 9,62.60 75,533.40 714.78.30 7,74.78.30 7,74.78.30 7,74.78.30 7,74.78.30 7,74.78.30 <			3901-3902			
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials Books and Other Reference Materials Noncapitalized Equipment Food Total, Books and Supplies Subagreements for Services Subagreements fo		Total, Employee Benefits		335,778.29	86,853.92	422,632.21
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials Books and Other Reference Materials Noncapitalized Equipment Food Total, Books and Supplies Subagreements for Services Subagreements fo	4	Books and Supplies				
Books and Other Reference Materials 4200 0.00 0.00 0.00 0.00 0.00 Materials and Supplies 4300 69,723.29 8,413.24 79,136.53 Noncapitalized Equipment 4400 21,423.26 105,663.13 127,086.39 70.00 334,920.47	4.		4100	22.056.14	80 278 16	102 334 30
Materials and Supplies						
Noncapitalized Equipment						
Food Total, Books and Supplies						
Total, Books and Supplies				•	•	·
5. Services and Other Operating Expenditures 5. 100 0.00 52,042,34 52,042,54 <t< td=""><td></td><td></td><td>4700</td><td></td><td></td><td></td></t<>			4700			
Subagreements for Services		i otal, books and supplies		113,202.09	529,215.00	042,477.09
Subagreements for Services	5.					
Dues and Memberships		Subagreements for Services	5100			
Insurance 5400 19,214.97 0.00 19,214.97 Operations and Housekeeping Services 5500 65,470.78 0.00 65,470.78 Operations and Housekeeping Services 5500 936,053.44 6,625.51 942,678.95 Operating Expend. 5600 936,053.44 6,625.51 942,678.95 Operating Expend. 5800 398,113.49 140,097.90 538,211.39 Operations Operating Expenditures Operating Expension of School Libraries or Major Operating Expension of School Libraries Operating Expension of School Doperating Expension of School Libraries Operating Expension of School Libraries Operating Expension of School Doperating Expension of School Libraries Operating Expension of School Libraries Operating Expension of School Doperating Expension of School Doperating Expension of School Libraries Operating Expension of School Doperating Expension of School Doperating Expension of School Doperating Expension of School Doperating Expension		Travel and Conferences	5200	1,043.66	8,274.48	9,318.14
Insurance		Dues and Memberships	5300	8,436.00	0.00	8,436.00
Rentals, Leases, Repairs, and Noncap. Improvements			5400	19,214.97	0.00	19,214.97
Transfers of Direct Costs Professional/Consulting Services and Operating Expend. Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) Land and Land Improvements of Buildings Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Lease Assets Book Expense (accrual basis only) Amortization Expense - Lease Assets Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Principal (for modified accrual basis only) Total, Other Outgo Total, Other Outgo Total, Other Outgo Total Other Outgo Total Other Outgo Total Debt Service Interest Principal (for modified accrual basis only) Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total Other Outgo Total Other Service Interest Principal (for modified accrual basis only) Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total Debt Service Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo		Operations and Housekeeping Services	5500	65,470.78	0.00	65,470.78
Transfers of Direct Costs Professional/Consulting Services and Operating Expend. Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Lease Assets Depreciation Expense (accrual basis only) Amortization Expense - Lease Assets Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Principal (for modified accrual basis only) Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total Debt Service Interest Principal (for modified accrual basis only) Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total Debt Service Interest Principal (for modified accrual basis only) Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo Total, Other Outgo		Rentals, Leases, Repairs, and Noncap. Improvements	5600	936,053.44	6,625.51	
Professional/Consulting Services and Operating Expend. 5800 398,113.49 140,097.90 538,211.39 38,757.16 5900 38,120.37 636.79 38,757.16 2,105,882.31 283,030.42 2,388,912.73 6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) Land and Land Improvements 6100-6170 0.00			5700-5799			714,783.00
Communications Total, Services and Other Operating Expenditures Services and Other Operating Expenditures Capital Outlay Cobjects 6100-6170, 6200-6500 modified accrual basis only) Land and Land Improvements Gamma		Professional/Consulting Services and Operating Expend.	5800			
Total, Services and Other Operating Expenditures 2,105,882.31 283,030.42 2,388,912.73					•	
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries of Apportionments Expansion of School Libraries Expansion of School Libraries of Apportionments to Other LEAs Expansion of School Libraries Expansion of School 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		Total, Services and Other Operating Expenditures				
CObjects 6100-6170, 6200-6500 modified accrual basis only)				, ,	Í	, ,
Land and Land Improvements of Buildings 6100-6170 0.00 0.00 0.00 Buildings and Improvements of Buildings 6200 14,853.12 0.00 14,853.12 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 0.00 0.00 0.00 Equipment Replacement 6400 0.00 0.00 0.00 0.00 Equipment Replacement 6500 0.00 0.00 0.00 0.00 Lease Assets 6600 0.00 0.00 0.00 0.00 Depreciation Expense (accrual basis only) 6900 0.00 0.00 0.00 Amortization Expense - Lease Assets 6910 14,853.12 0.00 14,853.12 Total, Capital Outlay 7. Other Outgo 7110-7143 0.00 14,853.12 Transfers of Pass-Through Revenues to Other LEAs 7211-7213 0.00 7221-72238E 0.00 Transfers of Apportionments to Other LEAs - All Other 7221-72238E 0.00 0.00 Transfers of Indirect Costs 7300-7399 (18,478.64) 33,451.37 14,972.73 Debt Service 1000 0.00 0.00 0.00 Total Debt Service 0.00 0.00 0.00 0.00 Total, Other Outgo 7438 0.00 0.00 0.00 Total Other Outgo 7439 0.00 0.00 0.00 Total Other Outgo 7439 0.00 0.00 0.00 Total, Other Outgo 7439 0.00 0.00 0.00 Total, Other Outgo 7439 0.00 0.00 0.00 Total, Other Outgo 7439 0.00 0.00 0.00 Total, Other Outgo 7439 0.00 0.00 0.00 Total, Other Outgo 7439 0.00 0.00 0.00 Total, Other Outgo 7439 0.00 0.00 0.00 Total, Other Outgo 7439 0.00 0.00 0.00 Total, Other Outgo 7439 0.00 0.00 0.00 Total, Other Outgo 7439 0.00 0.00 0.00 Total, Other Outgo 7439 0.00 0.00 0.00 Total, Other Outgo 7439 0.00 0.00 0.00 Total, Other Outgo 7439 0.00 0.00 0.00 Total, Other Outgo 7439 0.00 0.00 0.00 Total, Other Outgo 7439 0.00 0.00 0.00 Total, Other Outgo 7439 0.00 0.00 0.00 Total, Other Outgo 7439 0.00 0.00 0.00 Total, Other Outgo 7439 0.00 0.00 0.00	6.					
Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries 6300 0.00						
Books and Media for New School Libraries or Major						
Expansion of School Libraries 6300 0.00 0.00 0.00 0.00 Equipment 6400 0.00			6200	14,853.12	0.00	14,853.12
Equipment 6400 0.		•				
Equipment Replacement						
Lease Assets						
Depreciation Expense (accrual basis only)						
Amortization Expense - Lease Assets Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other Transfers of Indirect Costs Transfers of Indirect Costs Principal (for modified accrual basis only) Total Debt Service Total, Other Outgo Total, Other Outgo 6910 14,853.12 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0				0.00	0.00	
Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only) Total Debt Service Total, Other Outgo 14,853.12 0.00 18,8478.64 18,8478.64 18,8478.64 18,8478.64 18,8478.64 18,8478.64 18,8478.64 18,8478.64 18,8478.64 18,8478.64 18,8478.64 18,8478.64 18,8478.64 18,8478.64 18,8478.64 18,8478.64 18,8478.64 18,8						
7. Other Outgo Tuition to Other Schools Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers All Other Transfers Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only) Total Debt Service Total, Other Outgo 7. Other Outgo 7. Total Debt Schools Total Debt Service Total, Other Outgo 7. Total Debt Schools Total Debt Service Total Debt Service Total Other Outgo 7. Total Debt Schools Total Debt Service Total Debt Service Total Other Outgo			6910			
Tuition to Other Schools 7110-7143 0.00 Transfers of Pass-Through Revenues to Other LEAs 7211-7213 0.00 Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-7223SE 0.00 Transfers of Apportionments to Other LEAs - All Other 7221-7223AO 0.00 All Other Transfers 7281-7299 0.00 Transfers of Indirect Costs 7300-7399 (18,478.64) 33,451.37 14,972.73 Debt Service: 1nterest 7438 0.00 0.00 Principal (for modified accrual basis only) 7439 0.00 0.00 0.00 Total Debt Service 0.00 0.00 0.00 0.00 Total, Other Outgo (18,478.64) 33,451.37 14,972.73		Total, Capital Outlay		14,853.12	0.00	14,853.12
Tuition to Other Schools 7110-7143 0.00 Transfers of Pass-Through Revenues to Other LEAs 7211-7213 0.00 Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-7223SE 0.00 Transfers of Apportionments to Other LEAs - All Other 7221-7223AO 0.00 All Other Transfers 7281-7299 0.00 Transfers of Indirect Costs 7300-7399 (18,478.64) 33,451.37 14,972.73 Debt Service: 1nterest 7438 0.00 0.00 Principal (for modified accrual basis only) 7439 0.00 0.00 0.00 Total Debt Service 0.00 0.00 0.00 0.00 Total, Other Outgo (18,478.64) 33,451.37 14,972.73	7	Other Outgo				
Transfers of Pass-Through Revenues to Other LEAs 7211-7213 0.00 Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-7223SE 0.00 Transfers of Apportionments to Other LEAs - All Other 7221-7223AO 0.00 All Other Transfers 7281-7299 0.00 Transfers of Indirect Costs 7300-7399 (18,478.64) 33,451.37 14,972.73 Debt Service: 1nterest 7438 0.00 0.00 Principal (for modified accrual basis only) 7439 0.00 0.00 0.00 Total Debt Service 0.00 0.00 0.00 0.00 Total, Other Outgo (18,478.64) 33,451.37 14,972.73	'.		7110-7143			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-7223SE 0.00 Transfers of Apportionments to Other LEAs - All Other 7221-7223AO 0.00 All Other Transfers 7281-7299 0.00 Transfers of Indirect Costs 7300-7399 (18,478.64) 33,451.37 14,972.73 Debt Service: 1nterest 7438 0.00 0.00 Principal (for modified accrual basis only) 7439 0.00 0.00 0.00 Total Debt Service 0.00 0.00 0.00 0.00 Total, Other Outgo (18,478.64) 33,451.37 14,972.73						
Transfers of Apportionments to Other LEAs - All Other 7221-7223AO 0.00 All Other Transfers 7281-7299 0.00 Transfers of Indirect Costs 7300-7399 (18,478.64) 33,451.37 14,972.73 Debt Service: 1 7438 0.00 0.00 Principal (for modified accrual basis only) 7439 0.00 0.00 0.00 Total Debt Service 0.00 0.00 0.00 0.00 Total, Other Outgo (18,478.64) 33,451.37 14,972.73						
All Other Transfers 7281-7299 Transfers of Indirect Costs 7300-7399 Debt Service: Interest 7438 Principal (for modified accrual basis only) Total Debt Service Total, Other Outgo 10.00						
Transfers of Indirect Costs 7300-7399 (18,478.64) 33,451.37 14,972.73 Debt Service: Interest 7438 0.00 Principal (for modified accrual basis only) 7439 0.00 0.00 Total Debt Service 0.00 0.00 0.00 Total, Other Outgo (18,478.64) 33,451.37 14,972.73						
Debt Service: 7438 0.00 Interest 7438 0.00 Principal (for modified accrual basis only) 7439 0.00 Total Debt Service 0.00 0.00 Total, Other Outgo (18,478.64) 33,451.37 14,972.73				(18 479 64)	33 /51 27	
Interest 7438 0.00			1 300-1 388	(10,470.04)	33,431.37	14,812.13
Principal (for modified accrual basis only) 7439 0.00 Total Debt Service 0.00 0.00 Total, Other Outgo (18,478.64) 33,451.37 14,972.73			7/138			0.00
Total Debt Service 0.00 0.00 0.00 Total, Other Outgo (18,478.64) 33,451.37 14,972.73						
Total, Other Outgo (18,478.64) 33,451.37 14,972.73			1439	0.00	0.00	
8. TOTAL EXPENDITURES 4,065,239.06 1,365,654.04 5,430,893.10		Total, Other Outgo		(10,470.04)	33,431.37	14,812.13
	8.	TOTAL EXPENDITURES		4,065,239.06	1,365,654.04	5,430,893.10

July 1, 2021 to June 30, 2022

Charter School Name: Hardy Brown College Prep

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE	ES			
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		844,718.35	132,420.60	977,138.95
D. OTHER ENANGING COURSES (11050				
D. OTHER FINANCING SOURCES / USES 1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
Contributions Between Unrestricted and Restricted Accounts	7630-7699			0.00
	8980-8999	64 106 00	(64.106.00)	0.00
(must net to zero)	6960-6999	64,186.88	(64,186.88)	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		64,186.88	(64,186.88)	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSI	TION (C+D4)	908,905.23	68,233.72	977,138.95
L. NET MOREAGE (BEGREAGE) IN TOND BALANGE MET TOO	11014 (0.54)	300,303.23	00,200.12	377,100.00
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,307,194.70	58,790.88	1,365,985.58
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		1,307,194.70	58,790.88	1,365,985.58
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		2,216,099.93	127,024.60	2,343,124.53
Components of Ending Fund Balance (Modified Accrual B	Basis only)			
a. Nonspendable				
Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713	58,347.40	8,000.00	66,347.40
4. All Others	9719			0.00
b. Restricted	9740		119,024.60	119,024.60
c. Committed				
Stabilization Arrangements	9750			0.00
Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
Reserve for Economic Uncertainties	9789	271,544.66		271,544.66
Unassigned/Unappropriated Amount	9790M	1,886,207.87	0.00	1,886,207.87
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796			0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A			0.00

July 1, 2021 to June 30, 2022

Charter School Name: Hardy Brown College Prep

G. ASSETS 1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund In Superior Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee State Superior Trustee Goldedins Awaiting Deposit Substance Collections Awaiting Deposit Fair Value Adjustments Substance Substance Fund Goldedins Awaiting Deposit Substance Fund Goldedins Awaiting Deposit Fund Goldedins Awaiting Deposit Fund Goldedins Awaiting Deposit Fund Goldedins Awaiting Deposit Fund Goldedins Fund Footion, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2) Fund Goldedins Fund Goldedins Fund Footion, June 30 (G10 + H2) - (I6 + J2) (Fund Goldedins Fund Goldedins Fund Goldedins Fund Goldedins Fund Gold	Description	Object Code	Unrestricted	Restricted	Total
In County Treasury	G. ASSETS				
Fair Value Adjustment to Cash in County Treasury 9111	1. Cash				
In Banks 1120	In County Treasury	9110			0.00
In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Plant Strate Strates Collections Awaiting Deposit Plant Strates Collections Awaiting Deposit Plant Strates Collections Awaiting Deposit Plant Strates Collections Awaiting Deposit Plant Strates Collections Awaiting Deposit Plant Strates P	Fair Value Adjustment to Cash in County Treasury				
With Fiscal Agent/Trustee 9135 0.00 Collections Awaiting Deposit 9140 5,533.59 48,582.35 54,115.94 2. Investments 9150 0.00				18,088.29	
Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Lease Receivable 9. Capital Assets (accrual basis only) 9. Capital Assets (accrual basis only) 9. Capital Deferred Outflows of Resources 1. Deferred Outflows of Resources 9. Deferred Revenue 9. Current Loans 9. Current L		9130	0.00	0.00	0.00
2. Investments		9135			0.00
3. Accounts Receivable 9200	Collections Awaiting Deposit	9140	5,533.59	48,582.35	54,115.94
A. Due from Grantor Governments 9290 1,128,607.99 347,073.57 1,475,681.56 5. Stores 9320 9320 58,347.40 8,000.00 66,347.40 7. Other Current Assets 9340 9340 9380 9380 9380 9380 9380 9380 9400.9489 9400.9489 9400.9489 9400.9489 9400 9400.9489 9400 9400.9489 9400 94	2. Investments				
5. Stores 9320 0.00 6. Prepaid Expenditures (Expenses) 9330 58,347.40 8,000.00 66,347.40 7. Other Current Assets 9340 0.00 0.00 8. Lease Receivable 9380 0.00 0.00 9. Capital Assets (accrual basis only) 9400-9489 0.00 0.00 10. TOTAL ASSETS 2,654,689.72 421,744.21 3,076,433.93 H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 0.00 0.00 2. TOTAL DEFERRED OUTFLOWS 0.00 0.00 0.00 1. Accounts Payable 9500 113,037.99 23,768.40 136,806.39 2. Due to Grantor Governments 9590 0.00 0.00 3. Current Loans 9640 0.00 0.00 4. Unearned Revenue 9650 325,551.80 270,951.21 596,503.01 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 0.00 6. TOTAL LIABILITIES 438,589.79 294,719.61 733,309.40 J Deferred Inflows of Resources 9690 0.00 0.00	3. Accounts Receivable	9200			
6. Prepaid Expenditures (Expenses) 9330 58,347.40 8,000.00 66,347.40 7. Other Current Assets 9340 0.00 8. Lease Receivable 9380 0.00 9. Capital Assets (accrual basis only) 9400-9489 0.00 10. TOTAL ASSETS 2,654,689.72 421,744.21 3,076,433.93 H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 0.00 2. TOTAL DEFERRED OUTFLOWS 9900 0.00 1. LIABILITIES 1. Accounts Payable 9500 113,037.99 23,768.40 136,806.39 2. Due to Grantor Governments 9590 0.00 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 325,551.80 270,951.21 596,503.01 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 6. TOTAL LIABILITIES 438,589.79 294,719.61 733,309.40 J. DEFERRED INFLOWS OF RESOURCES 1. Deferred Inflows of Resources 9690 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00 C. TOTAL DEFERRED INFLOWS 0.00 0.00 C. TOTAL DEFERRED INFLOWS 0.00 0.00	4. Due from Grantor Governments	9290	1,128,607.99	347,073.57	1,475,681.56
7. Other Current Assets 9340 8. Lease Receivable 9380 9. Capital Assets (accrual basis only) 9400-9489 10. TOTAL ASSETS 2,654,689.72 421,744.21 3,076,433.93 11. Deferred OutfLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 2. TOTAL DEFERRED OUTFLOWS 1. Accounts Payable 9500 2. Due to Grantor Governments 9590 3. Current Loans 9640 4. Unearned Revenue 9650 5. Long-Term Liabilities (accrual basis only) 9660-9669 6. TOTAL LIABILITIES 1. Deferred DIFLOWS OF RESOURCES 1. Deferred Inflows of Resources 9690 2. TOTAL DEFERRED INFLOWS OF RESOURCES 1. Deferred Inflows of Resources 9690 2. TOTAL DEFERRED INFLOWS 438,589.79 294,719.61 733,309.40 K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G10 + H2) - (16 + J2)	5. Stores	9320			0.00
8. Lease Receivable 9380 0.00 9. Capital Assets (accrual basis only) 9400-9489 0.00 10. TOTAL ASSETS 2,654,689.72 421,744.21 3,076,433.93 H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 0.00 2. TOTAL DEFERRED OUTFLOWS 0.00 1. LIABILITIES 0.00 1. Liabilities 1. Accounts Payable 9500 113,037.99 23,768.40 136,806.39 2. Due to Grantor Governments 9590 0.00 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 325,551.80 270,951.21 596,503.01 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 6. TOTAL LIABILITIES 438,589.79 294,719.61 733,309.40 J. DEFERRED INFLOWS OF RESOURCES 1. Deferred Inflows of Resources 9690 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00 K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G10 + H2) - (16 + J2)	6. Prepaid Expenditures (Expenses)	9330	58,347.40	8,000.00	66,347.40
9. Capital Assets (accrual basis only) 9400-9489 2, Capital Assets (accrual basis only) 9400-9489 2, Capital Assets (accrual basis only) 9400-9489 2, Capital Assets (accrual basis only) 2, Capital Assets (accrual basis only) 2, Capital Assets (accrual basis only) 2, Capital Assets (accrual basis only) 2, Capital Assets (accrual basis only) 2, Capital Assets (accrual basis only) 9490 2, Capital Assets (accrual basis only) 9490 2, Capital Assets (accrual basis only) 9490 2, Capital Assets (accrual basis only) 9500 113,037.99 23,768.40 136,806.39 113,037.99 23,768.40 136,806.39 113,037.99 23,768.40 136,806.39 136,906.39 13	7. Other Current Assets	9340			0.00
10. TOTAL ASSETS 2,654,689.72 421,744.21 3,076,433.93 H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 2. TOTAL DEFERRED OUTFLOWS 1. LIABILITIES 1. Accounts Payable 9500 113,037.99 23,768.40 136,806.39 2. Due to Grantor Governments 9590 0.00 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 325,551.80 270,951.21 596,503.01 5. Long-Term Liabilities (accrual basis only) 9660-9669 6. TOTAL LIABILITIES 1. Deferred Inflows OF RESOURCES 1. Deferred Inflows of Resources 9690 2. TOTAL DEFERRED INFLOWS K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G10 + H2) - (16 + J2)	8. Lease Receivable	9380			0.00
H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 2. TOTAL DEFERRED OUTFLOWS 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue 5. Long-Term Liabilities (accrual basis only) 6. TOTAL LIABILITIES J. Deferred Inflows of Resources 9490 0.00 113,037.99 23,768.40 136,806.39 9590 9640 9650 325,551.80 270,951.21 596,503.01 5 Long-Term Liabilities (accrual basis only) 9660-9669 438,589.79 294,719.61 733,309.40 K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)	9. Capital Assets (accrual basis only)	9400-9489			0.00
1. Deferred Outflows of Resources 9490 0.00 0.00 2. TOTAL DEFERRED OUTFLOWS 0.00 0.00 0.00 I. LIABILITIES 1. Accounts Payable 9500 113,037.99 23,768.40 136,806.39 2. Due to Grantor Governments 9590 0.00 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 325,551.80 270,951.21 596,503.01 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 6. TOTAL LIABILITIES 438,589.79 294,719.61 733,309.40 J. DEFERRED INFLOWS OF RESOURCES 9690 0.00 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00 K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) 0.00 0.00 0.00	10. TOTAL ASSETS		2,654,689.72	421,744.21	3,076,433.93
1. Deferred Outflows of Resources 9490 0.00 0.00 2. TOTAL DEFERRED OUTFLOWS 0.00 0.00 0.00 I. LIABILITIES 1. Accounts Payable 9500 113,037.99 23,768.40 136,806.39 2. Due to Grantor Governments 9590 0.00 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 325,551.80 270,951.21 596,503.01 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 6. TOTAL LIABILITIES 438,589.79 294,719.61 733,309.40 J. DEFERRED INFLOWS OF RESOURCES 9690 0.00 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00 K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) 0.00 0.00 0.00	H. DEFERRED OUTELOWS OF RESOURCES				
2. TOTAL DEFERRED OUTFLOWS 1. LIABILITIES 1. Accounts Payable 9500 113,037.99 23,768.40 136,806.39 2. Due to Grantor Governments 9590 0.00 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 325,551.80 270,951.21 596,503.01 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 6. TOTAL LIABILITIES 438,589.79 294,719.61 733,309.40 J. DEFERRED INFLOWS OF RESOURCES 1. Deferred Inflows of Resources 9690 0.00 2. TOTAL DEFERRED INFLOWS K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)		9490			0.00
I. LIABILITIES 1. Accounts Payable 9500 113,037.99 23,768.40 136,806.39 2. Due to Grantor Governments 9590 0.00 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 325,551.80 270,951.21 596,503.01 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 6. TOTAL LIABILITIES 438,589.79 294,719.61 733,309.40 J. DEFERRED INFLOWS OF RESOURCES 1. Deferred Inflows of Resources 9690 0.00 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00 K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)	n Bolomou Guillono di Mossuroso	0.00			0.00
1. Accounts Payable 9500 113,037.99 23,768.40 136,806.39 2. Due to Grantor Governments 9590 0.00 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 325,551.80 270,951.21 596,503.01 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 6. TOTAL LIABILITIES 438,589.79 294,719.61 733,309.40 J. DEFERRED INFLOWS OF RESOURCES 9690 0.00 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00 K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) 0.00 0.00 0.00	2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
2. Due to Grantor Governments 9590 0.00 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 325,551.80 270,951.21 596,503.01 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 6. TOTAL LIABILITIES 438,589.79 294,719.61 733,309.40 J. DEFERRED INFLOWS OF RESOURCES 9690 0.00 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00 K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) 0.00 0.00	I. LIABILITIES				
3. Current Loans 9640 4. Unearned Revenue 9650 5. Long-Term Liabilities (accrual basis only) 9660-9669 6. TOTAL LIABILITIES 438,589.79 294,719.61 733,309.40 J. DEFERRED INFLOWS OF RESOURCES 9690 0.00 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00 K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) 0.00 0.00 0.00		9500	113,037.99	23,768.40	136,806.39
4. Unearned Revenue 9650 5. Long-Term Liabilities (accrual basis only) 9660-9669 6. TOTAL LIABILITIES 438,589.79 294,719.61 733,309.40 J. DEFERRED INFLOWS OF RESOURCES 9690 0.00 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00 K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) 10.00 0.00 0.00	2. Due to Grantor Governments	9590			0.00
5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 6. TOTAL LIABILITIES 438,589.79 294,719.61 733,309.40 J. DEFERRED INFLOWS OF RESOURCES 9690 0.00 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00 K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) 0.00 0.00 0.00	3. Current Loans	9640			0.00
6. TOTAL LIABILITIES 438,589.79 294,719.61 733,309.40 J. DEFERRED INFLOWS OF RESOURCES 1. Deferred Inflows of Resources 9690 2. TOTAL DEFERRED INFLOWS 6. TOTAL DEFERRED INFLOWS 0500 0000 0000 0000 0000 0000 0000 00	4. Unearned Revenue	9650	325,551.80	270,951.21	596,503.01
J. DEFERRED INFLOWS OF RESOURCES 1. Deferred Inflows of Resources 2. TOTAL DEFERRED INFLOWS 6. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)	5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
J. DEFERRED INFLOWS OF RESOURCES 1. Deferred Inflows of Resources 2. TOTAL DEFERRED INFLOWS 6. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)	6. TOTAL LIABILITIES		438.589.79	294.719.61	733.309.40
1. Deferred Inflows of Resources 9690 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)				- ,	,
2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00 K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)	J. DEFERRED INFLOWS OF RESOURCES				
2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00 K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)	Deferred Inflows of Resources	9690			0.00
K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)	25.5.1.52 1.1.1.5.1.5 5. 1 1.5.55.1.555				0.00
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)	2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
			2,216,099.93	127,024.60	2,343,124.53

July 1, 2021 to June 30, 2022

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$		0.00
b			0.00
С.			0.00
d			0.00
e			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)		
a. Certificated Salaries	1000-1999	0.00	
b. Noncertificated Salaries	2000-2999	0.00	
c. Employee Benefits	3000-3999	0.00	
d. Books and Supplies	4000-4999	0.00	
e. Services and Other Operating Expenditures	5000-5999	0.00	
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00	

July 1, 2021 to June 30, 2022

Charter School Name	: Hardy Brown College Prep
CDS #	36678760122317

3. 8	Sup	pplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	A
		Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
		None	
	C.		
	d.		
		TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	0.00
4.	Re 90	tate and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation: esults of this calculation will be used for comparison with 2020-21 expenditures. Failure to maintain the represent expenditure level on either an aggregate or per capita expenditure basis may result in reduction locations for covered programs in 2023-24.	•
	a.	Total Expenditures (B8)	5,430,893.10
	b.	Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	1,091,238.97
	C.	Subtotal of State & Local Expenditures [a minus b]	4,339,654.13
		Less Community Services [L2 Total]	0.00
	e.	Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	14,853.12
	f.	Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	0.00
		TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	\$ 4,324,801.01

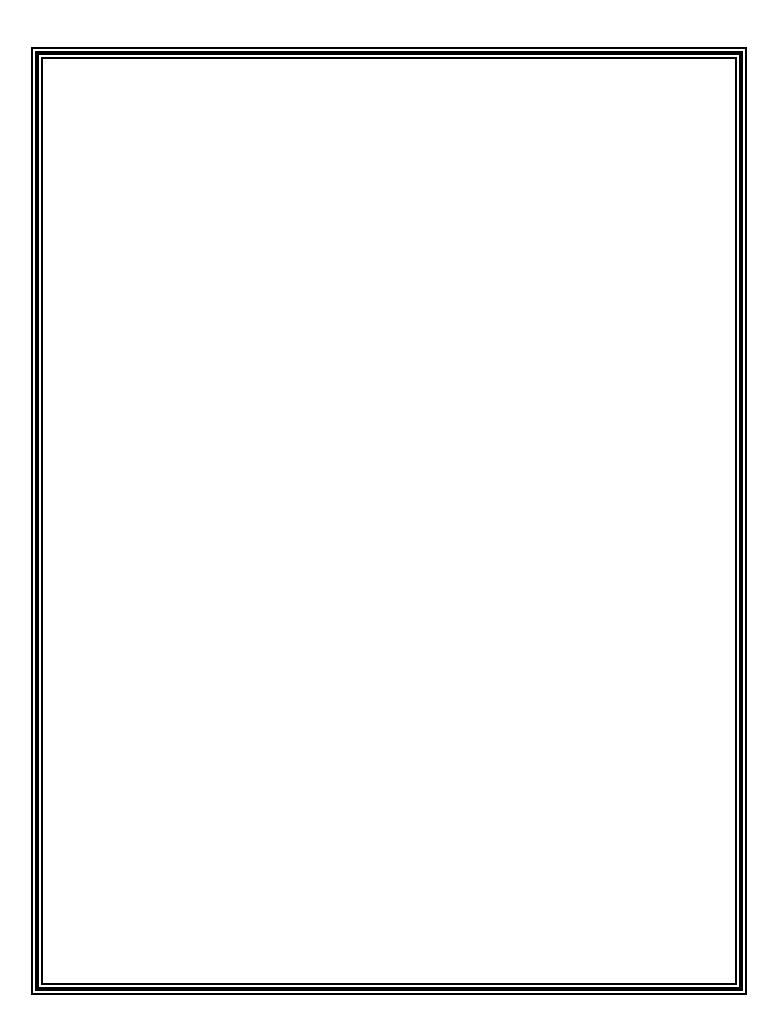


Business Services Branch Business Advisory Services 760 E. Brier Dr. San Bernardino, CA 92408 (909) 386-9676

iEmpire Academy

2021-2022 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2022



CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM July 1, 2021 to June 30, 2022

CHARTER SCHOOL CERTIFICATION

Charter School Name: IEMPIRE ACADEMY

CDS #: 36678760121343

Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT

County: SAN BERNARDINO COUNTY

Title Title (909) 386-9676 (909) 381-115 Telephone Telephone	John J. Amdt, CPA Name Inting Services Business Representative Title (323) 457-0499 Telephone n@sbcusd.k12.ca.us jamdt@iconsm.com
Name Business Advisor Title (909) 386-9676 Telephone annette.baker@sbcss.net Email address Director, Acco Title (909) 381-115 Telephone jim.cunninghat Email address	Name Business Representative Title (323) 457-0499 Telephone n@sbcusd.k12.ca.us jamdt@iconsm.com
Name Business Advisor Title (909) 386-9676 Telephone annette.baker@sbcss.net Email address Director, Acco Title (909) 381-115 Telephone jim.cunninghat Email address	Name Business Representative Title (323) 457-0499 Telephone n@sbcusd.k12.ca.us jamdt@iconsm.com
Title (909) 386-9676 Telephone annette.baker@sbcss.net Email address Title (909) 381-115 Telephone jim.cunninghat Email address	Title (323) 457-0499 Telephone n@sbcusd.k12.ca.us jamdt@iconsm.com
Title (909) 386-9676 Telephone annette.baker@sbcss.net Email address Title (909) 381-115 Telephone jim.cunninghat Email address	Title (323) 457-0499 Telephone n@sbcusd.k12.ca.us jamdt@iconsm.com
Telephone Telephone annette.baker@sbcss.net jim.cunninghar Email address Email addres	Telephone n@sbcusd.k12.ca.us jamdt@iconsm.com
Telephone Telephone annette.baker@sbcss.net jim.cunninghar Email address Email addres	Telephone n@sbcusd.k12.ca.us jamdt@iconsm.com
Email address Email addres	
Email address Email addres	
To the entity that approved the charter school	
Printed Name: Alex Lucero	Title: C.E.O.
To the County Superintendent of Schools: 2021-22 CHARTER SCHOOL UNAUDITED ACTUALS FII is hereby filed with the County Superintendent pursuant to Signed: Authorized Representative of Charter Approving Enlity (Original signature required) Printed Name: Harold Sullins	Education Code Section 42100(a). Date: 10-4-27 Title: Associate Superintendent, Busine:
	Facilities and Operations

California Department of Education Charter School Financial Report Certification Form (Revised 04/26/22) vs 5.1

July 1, 2021 to June 30, 2022

Charter School Name: IEMPIRE ACADEMY

CDS #: 36678760121343

Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT

County: SAN BERNARDINO COUNTY

Charter #: 1153

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438,

9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

	Description	Object Code	Unrestricted	Restricted	Total	
	A. REVENUES					
1.	LCFF Sources					
	State Aid - Current Year	8011	3,279,061.00		3,279,061.00	
	Education Protection Account State Aid - Current Year	8012	1,928,582.00		1,928,582.00	
	State Aid - Prior Years	8019	98,790.87		98,790.87	
	Transfers to Charter Schools in Lieu of Property Taxes	8096	239,413.00		239,413.00	
	Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	
	Total, LCFF Sources		5,545,846.87	0.00	5,545,846.87	
2	Federal Revenues (see NOTE in Section L)					
	No Child Left Behind/Every Student Succeeds Act	8290		263,533.26	263,533.26	
	Special Education - Federal	8181, 8182		0.00	0.00	
	Child Nutrition - Federal	8220		416,648.07	416,648.07	
	Donated Food Commodities	8221		0.00	0.00	
	Other Federal Revenues	8110, 8260-8299	0.00	687,918.00	687,918.00	
	Total, Federal Revenues	.,	0.00	1,368,099.33	1,368,099.33	
	,			, ,	, ,	
3.	Other State Revenues					
	Special Education - State	StateRevSE		232,588.08	232,588.08	
	All Other State Revenues	StateRevAO	92,071.33	723,409.02	815,480.35	
	Total, Other State Revenues		92,071.33	955,997.10	1,048,068.43	
4.	Other Local Revenues					
	All Other Local Revenues	LocalRevAO	176,067.16	0.00	176,067.16	
	Total, Local Revenues	2004 1017.10	176,067.16	0.00	176,067.16	
	'					
5.	TOTAL REVENUES		5,813,985.36	2,324,096.43	8,138,081.79	
B. EXPENDITURES (see NOTE in Section L)						
	Certificated Salaries					
	Certificated Teachers' Salaries	1100	874,807.70	320,858.09	1,195,665.79	
	Certificated Pupil Support Salaries	1200	52,586.56	54,501.95	107,088.51	
	Certificated Supervisors' and Administrators' Salaries	1300	0.00	439,091.45	439,091.45	
	Other Certificated Salaries	1900	107.96	0.00	107.96	
	Total, Certificated Salaries		927,502.22	814,451.49	1,741,953.71	
2	Noncertificated Salaries					
	Noncertificated Instructional Salaries	2100	124,233.33	127,771.12	252,004.45	
	Noncertificated Support Salaries	2200	119,073.71	31,403.34	150,477.05	
	Noncertificated Supervisors' and Administrators' Salaries	2300	289,466.75	790.76	290,257.51	
	Clerical, Technical and Office Salaries	2400	69,203.59	0.00	69,203.59	
	Other Noncertificated Salaries	2900	56,062.20	0.00	56,062.20	
	Total, Noncertificated Salaries		658,039.58	159,965.22	818,004.80	

July 1, 2021 to June 30, 2022

Charter School Name: IEMPIRE ACADEMY

		#: 36678760121343	Unrestricted	Doctricted	Total
2	Description Employee Benefits	Object Code	Unrestricted	Restricted	lotai
3.		2104 2402	250 444 77	2 204 92	261 242 50
	STRS PERS	3101-3102	359,141.77	2,201.82	361,343.59
		3201-3202	0.00	0.00	0.00
	OASDI / Medicare / Alternative	3301-3302	82,013.90	12,720.84	94,734.74
	Health and Welfare Benefits	3401-3402	349,300.30	(451.28)	348,849.02
	Unemployment Insurance	3501-3502	12,066.21	1,922.34	13,988.55
	Workers' Compensation Insurance	3601-3602	0.00	0.00	0.00
	OPEB, Allocated	3701-3702	0.00	0.00	0.00
	OPEB, Active Employees	3751-3752	0.00	0.00	0.00
	Other Employee Benefits	3901-3902	39,280.56	4,243.17	43,523.73
	Total, Employee Benefits		841,802.74	20,636.89	862,439.63
	Dealer and Counties				
4.	Books and Supplies Approved Textbooks and Core Curricula Materials	4100	3,008.24	42 EEO 24	16 EG7 EE
				43,559.31	46,567.55
	Books and Other Reference Materials	4200	14,200.70	1,684.35	15,885.05
	Materials and Supplies	4300	212,554.37	115,167.33	327,721.70
	Noncapitalized Equipment	4400	433.46	0.00	433.46
	Food	4700	88,587.31	363,274.56	451,861.87
	Total, Books and Supplies		318,784.08	523,685.55	842,469.63
5	Services and Other Operating Expenditures				
0.	Subagreements for Services	5100	43,433.45	0.00	43,433.45
	Travel and Conferences	5200	65,023.09	45,969.34	110,992.43
	Dues and Memberships	5300	34,432.42	1,760.00	36,192.42
	Insurance	5400	133,436.38	0.00	133,436.38
	Operations and Housekeeping Services	5500	358,535.28	16,101.75	374,637.03
		5600	185,790.92	208,125.00	
	Rentals, Leases, Repairs, and Noncap. Improvements Transfers of Direct Costs	5700-5799	0.00	0.00	393,915.92 0.00
	Professional/Consulting Services and Operating Expend.	5800	755,648.42	68,959.00	824,607.42
	Communications	5900	49,504.08	0.00	49,504.08
	Total, Services and Other Operating Expenditures		1,625,804.04	340,915.09	1,966,719.13
6.	Capital Outlay				
•	(Objects 6100-6170, 6200-6500 modified accrual basis only)				
	Land and Land Improvements	6100-6170			0.00
	Buildings and Improvements of Buildings	6200			0.00
	Books and Media for New School Libraries or Major	0200			0.00
	Expansion of School Libraries	6300			0.00
	Equipment	6400			0.00
	Equipment Replacement	6500			0.00
	Lease Assets	6600			0.00
	Depreciation Expense (accrual basis only)	6900	10,548.72	0.00	10,548.72
					·
	Amortization Expense - Lease Assets	6910	0.00	0.00	0.00
	Total, Capital Outlay		10,548.72	0.00	10,548.72
7.	Other Outgo				
	Tuition to Other Schools	7110-7143	0.00	0.00	0.00
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	3.33	0.00	0.00
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
	All Other Transfers	7281-7299	0.00	0.00	0.00
	Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
	Debt Service:	1000-1000	0.00	0.00	0.00
	Interest	7438	26,889.75	0.00	26,889.75
	Principal (for modified accrual basis only)	7439	20,009.70	0.00	0.00
		1439	26 000 75	0.00	
	Total Other Outgo		26,889.75	0.00	26,889.75
	Total, Other Outgo		26,889.75	0.00	26,889.75
8.	TOTAL EXPENDITURES		4,409,371.13	1,859,654.24	6,269,025.37
					· · · · · · · · · · · · · · · · · · ·

July 1, 2021 to June 30, 2022

Charter School Name: IEMPIRE ACADEMY

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE	S			
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,404,614.23	464,442.19	1,869,056.42
D. OTHER FINANCING SOURCES / USES	2022 2072	0.00	0.00	0.00
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts	2002 2002	0.00	0.00	0.00
(must net to zero)	8980-8999	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSIT	TION (C+D4)	1,404,614.23	464,442.19	1,869,056.42
F. FUND BALANCE / NET POSITION				
Beginning Fund Balance/Net Position				
a. As of July 1	9791	3,270,088.96	478,055.82	3,748,144.78
b. Adjustments/Restatements	9793, 9795	(23.56)	0.00	(23.56)
c. Adjusted Beginning Fund Balance /Net Position		3,270,065.40	478,055.82	3,748,121.22
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		4,674,679.63	942,498.01	5,617,177.64
Components of Ending Fund Balance (Modified Accrual B	asis only)			
a. Nonspendable				
Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
Stabilization Arrangements	9750		_	0.00
2. Other Commitments	9760		-	0.00
d. Assigned	9780		_	0.00
e. Unassigned/Unappropriated				
Reserve for Economic Uncertainties	9789			0.00
Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	133,489.26	0.00	133,489.26
b. Restricted Net Position	9797		942,498.01	942,498.01
c. Unrestricted Net Position	9790A	4,541,190.37	0.00	4,541,190.37

July 1, 2021 to June 30, 2022

Charter School Name: IEMPIRE ACADEMY

	Description	Object Code	Unrestricted	Restricted	Total
G. A	SSETS				
1.	Cash				
	In County Treasury	9110	0.00	0.00	0.00
	Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
	In Banks	9120	1,407,036.21	993,397.39	2,400,433.60
	In Revolving Fund	9130	1,505.37	0.00	1,505.37
	With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
	Collections Awaiting Deposit	9140	0.00	0.00	0.00
2.	Investments	9150	0.00	0.00	0.00
3.	Accounts Receivable	9200	2,292,617.57	33,769.04	2,326,386.61
4.	Due from Grantor Governments	9290	1,643,443.25	776,494.25	2,419,937.50
5.	Stores	9320	0.00	0.00	0.00
6.	Prepaid Expenditures (Expenses)	9330	0.00	0.00	0.00
7.		9340	32,272.64	0.00	32,272.64
8.	Lease Receivable	9380	0.00	0.00	0.00
9.	Capital Assets (accrual basis only)	9400-9489	133,489.26	0.00	133,489.26
10	D. TOTAL ASSETS		5,510,364.30	1,803,660.68	7,314,024.98
H. D	EFERRED 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
l. L	ABILITIES				
	Accounts Payable	9500	464,106.62	547,248.99	1,011,355.61
2	,	9590	0.00	0.00	0.00
_	Current Loans	9640	0.00	0.00	0.00
4	Unearned Revenue	9650	371,578.05	313,913.68	685,491.73
	Long-Term Liabilities (accrual basis only)	9660-9669	0.00	0.00	0.00
			025 604 67	064 460 67	4 606 047 24
0	TOTAL LIABILITIES		835,684.67	861,162.67	1,696,847.34
J. D	EFERRED INFLOWS OF RESOURCES				
-	Deferred Inflows of Resources	9690	0.00	0.00	0.00
]			5.50	3.30	5.50
2	TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. F	UND BALANCE /NET POSITION				
	Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2	2)			
	(must agree with Line F2)	,	4,674,679.63	942,498.01	5,617,177.64

July 1, 2021 to June 30, 2022

Charter School Name: IEMPIRE ACADEMY

CDS #: 36678760121343

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	_	Capital Outlay	Debt Service	Total
a. NONE	\$			0.00
b	· —			0.00
С.	_			0.00
d	_			0.00
e.				0.00
f	_			0.00
g	_			0.00
ĥ	_			0.00
i.				0.00
j	_			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE		0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)	
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

July 1, 2021 to June 30, 2022

Charter School Name: IEMPIRE ACADEMY

CDS #: 36678760121343

3. S	upplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	Amount
,	Brief Description i.e., COVID-19 (If no amounts, indicate "None")	
ŀ	a. D	
(d	
	TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	0.00
Ę	State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation: Results of this calculation will be used for comparison with 2020-21 expenditures. Failure to maintain the possible percent expenditure level on either an aggregate or per capita expenditure basis may result in reductable allocations for covered programs in 2023-24.	
á	a. Total Expenditures (B8)	6,269,025.37
ŀ	 Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred] 	1,368,099.33
(c. Subtotal of State & Local Expenditures [a minus b]	4,900,926.04
(d. Less Community Services [L2 Total]	0.00
(e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	37,438.47
f	Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	0.00
	TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	\$ 4,863,487.57

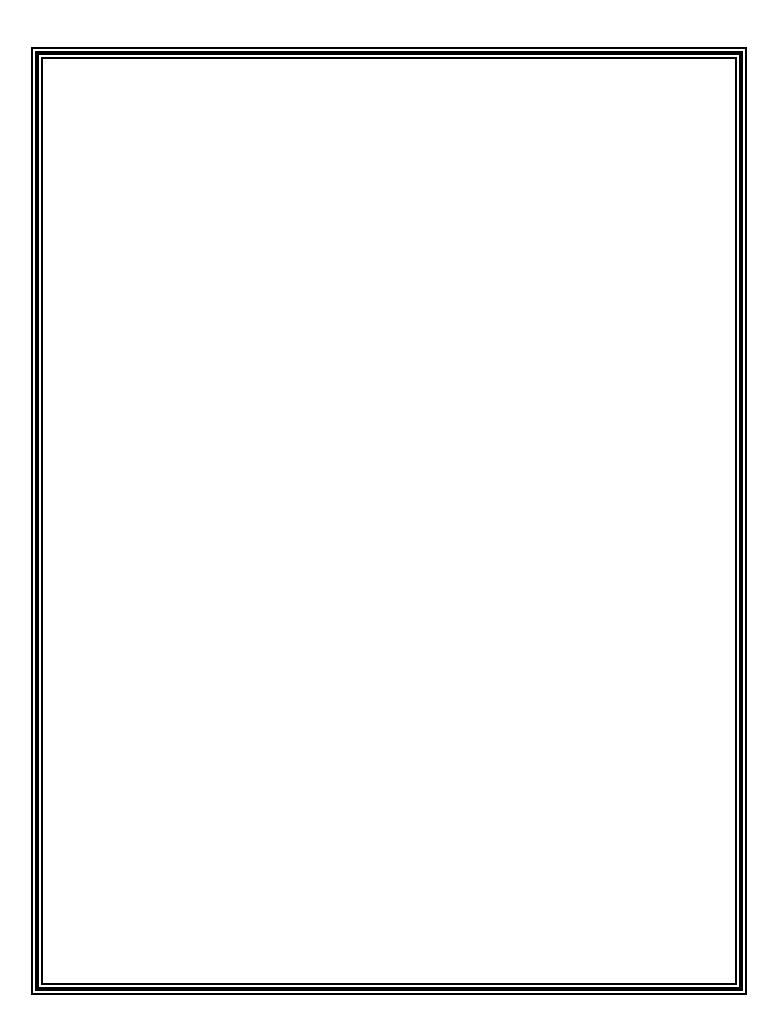


Business Services Branch Business Advisory Services 760 E. Brier Dr. San Bernardino, CA 92408 (909) 386-9676

New Vision Middle School

2021-2022 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2022



CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM July 1, 2021 to June 30, 2022

CHARTER SCHOOL CERTIFICATION

Charter School Name: NEW VISION MIDDLE

CDS #: 36678760120006

Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT

County: SAN BERNARDINO COUNTY

			itted to the Californination is missing:	a Department of Ec	ducation will not be c	considered a valid	1
44			, please contact:				
For C	ounty Fiscal Co	ontact:	For Approving	Entity:	For Charter	r School:	
Annet	te Baker		Jim Cunningha	ım	John J. Arnd	it. CPA	
Name)		Name	· ·	Name		
Busin	ess Advisor		Director, Accou	unting Services	Business Re	epresentative	
Title			Title		Title	•	
(909)	386-9676		(909) 381-1151	1	(323) 457-04	199	
Telep			Telephone		Telephone		
anneti	e.baker@sbcss.	net	iim.cunninghan	n@sbcusd.k12.ca.us	jarndt@icons	sm com	
	address		Email address		Email addre		
	een approved	Charter Sch	ool Official	ool pursuant to Educa	ation Code Section 42	2100(b).	
has b Signe	d:	and is hereby fit	ed by the charter scho	pol pursuant to <i>Educa</i>	ation Code Section 42	21 0 0(b).	
has b Signe	d:	Charter Sch	ed by the charter scho	ool pursuant to Educa	ation Code Section 42	2100(b).	
Signe Printer	d: Alex Lucero	Charter Sch	ed by the charter school Official ture required)	pol pursuant to <i>Educa</i>	ation Code Section 42	2100(b).	
Printed Name To the	d: Alex Lucero County Superior	Charter Sch (Original signal	ed by the charter school Official ture required)	Date:	ation Code Section 42 - 2 - 2 - 2 - 2		
Printed Name To the	d:d Alex Lucero County Superior COUNTY	Charter Sch (Original signal	nool Official ture required) DITED ACTUALS FIN intendent pursuant to oresentative oving Entity	Date:	ation Code Section 42 - 2 - 2 - 2 - 2		

California Department of Education Charter School Financial Report Certification Form (Revised 04/26/22) vs 5.1

Page 1 of 2

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July 1, 2021 to June 30, 2022

Charter School Name: NEW VISION MIDDLE

CDS #: 36678760120006

Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT

County: SAN BERNARDINO COUNTY

Charter #: 1089

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

	Description	Object Code	Unrestricted	Restricted	Total
	EVENUES				
1.	LCFF Sources				
	State Aid - Current Year	8011	2,453,856.00		2,453,856.00
	Education Protection Account State Aid - Current Year	8012	1,719,916.00		1,719,916.00
	State Aid - Prior Years	8019	(26,595.95)		(26,595.95)
	Transfers to Charter Schools in Lieu of Property Taxes	8096	225,099.00		225,099.00
	Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
	Total, LCFF Sources		4,372,275.05	0.00	4,372,275.05
2	Federal Revenues (see NOTE in Section L)				
	No Child Left Behind/Every Student Succeeds Act	8290		421,952.78	421,952.78
	Special Education - Federal	8181, 8182		0.00	0.00
	Child Nutrition - Federal	8220		381,068.34	381,068.34
	Donated Food Commodities	8221		0.00	0.00
	Other Federal Revenues	8110, 8260-8299	0.00	1,890,740.08	1,890,740.08
	Total, Federal Revenues	.,	0.00	2,693,761.20	2,693,761.20
					, ,
3.	Other State Revenues				
	Special Education - State	StateRevSE		162,096.86	162,096.86
	All Other State Revenues	StateRevAO	91,577.35	811,771.63	903,348.98
	Total, Other State Revenues		91,577.35	973,868.49	1,065,445.84
4	Other Local Revenues				
"	All Other Local Revenues	LocalRevAO	144,404.99	0.00	144,404.99
	Total, Local Revenues	Localitovito	144,404.99	0.00	144,404.99
	,		,		111,101.00
5.	TOTAL REVENUES		4,608,257.39	3,667,629.69	8,275,887.08
B. EX	(PENDITURES (see NOTE in Section L)				
	Certificated Salaries				
	Certificated Teachers' Salaries	1100	713,350.19	537,735.69	1,251,085.88
	Certificated Pupil Support Salaries	1200	30,217.74	117,030.11	147,247.85
	Certificated Supervisors' and Administrators' Salaries	1300	8,065.01	370,890.49	378,955.50
	Other Certificated Salaries	1900	0.00	0.00	0.00
	Total, Certificated Salaries		751,632.94	1,025,656.29	1,777,289.23
,	Noncertificated Salaries				
Z .	Noncertificated Instructional Salaries	2100	161,350.61	104,768.64	266,119.25
	Noncertificated Support Salaries	2200	280,441.59	46,509.67	326,951.26
	Noncertificated Supervisors' and Administrators' Salaries	2300	198,953.81	11,423.20	210,377.01
	Clerical, Technical and Office Salaries	2400	58,320.61	23,712.69	82,033.30
	Other Noncertificated Salaries	2900	440,863.81	0.00	440,863.81
	Total, Noncertificated Salaries	2000	1,139,930.43	186,414.20	1,326,344.63
	rotal, Noncertificated Salaries		1,139,930.43	186,414.20	1,326,344.63

July 1, 2021 to June 30, 2022

Charter School Name: NEW VISION MIDDLE

		#: 36678760120006			
	Description	Object Code	Unrestricted	Restricted	Total
3.	Employee Benefits				
	STRS	3101-3102	225,672.60	31,959.07	257,631.67
	PERS	3201-3202	0.00	0.00	0.00
	OASDI / Medicare / Alternative	3301-3302	116,708.35	22,855.18	139,563.53
	Health and Welfare Benefits	3401-3402	309,233.99	(2,968.61)	306,265.38
	Unemployment Insurance	3501-3502	14,799.81	3,886.81	18,686.62
	Workers' Compensation Insurance	3601-3602	0.00	0.00	0.00
	OPEB, Allocated	3701-3702	0.00	0.00	0.00
	OPEB, Active Employees	3751-3752	0.00	0.00	0.00
	Other Employee Benefits	3901-3902	58,041.90	7,233.04	65,274.94
	Total, Employee Benefits	0001 0002	724,456.65	62,965.49	787,422.14
	Total, Employee Bellette		724,400.00	02,000.40	701,422.14
4.	Books and Supplies				
	Approved Textbooks and Core Curricula Materials	4100	1,333.92	43,440.70	44,774.62
	Books and Other Reference Materials	4200	6,327.85	7,801.80	14,129.65
	Materials and Supplies	4300	194,153.33	122,465.12	316,618.45
	Noncapitalized Equipment	4400	225,052.23	0.00	225,052.23
	Food	4700	89,560.89	255,711.39	345,272.28
	Total, Books and Supplies	4700	516,428.22	429,419.01	945,847.23
	Total, books and Supplies		310,420.22	423,413.01	343,047.23
5.	Services and Other Operating Expenditures				
	Subagreements for Services	5100	36,666.10	0.00	36,666.10
	Travel and Conferences	5200	13,954.61	209,626.66	223,581.27
	Dues and Memberships	5300	24,421.76	1,584.00	26,005.76
	Insurance	5400	123,098.05	0.00	123,098.05
	Operations and Housekeeping Services	5500	403,509.18	16,152.72	419,661.90
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	368,189.62	430,767.00	798,956.62
	Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
	Professional/Consulting Services and Operating Expend.	5800	989,404.01	961,626.30	1,951,030.31
	Communications	5900	47,026.51	0.00	47,026.51
	Total, Services and Other Operating Expenditures		2,006,269.84	1,619,756.68	3,626,026.52
_	0				
ъ.	Capital Outlay				
	(Objects 6100-6170, 6200-6500 modified accrual basis only)	0400 0470			0.00
	Land and Land Improvements	6100-6170			0.00
	Buildings and Improvements of Buildings	6200			0.00
	Books and Media for New School Libraries or Major				
	Expansion of School Libraries	6300			0.00
	Equipment	6400			0.00
	Equipment Replacement	6500			0.00
	Lease Assets	6600			0.00
	Depreciation Expense (accrual basis only)	6900	28,436.67	0.00	28,436.67
	Amortization Expense - Lease Assets	6910	0.00	0.00	0.00
	Total, Capital Outlay		28,436.67	0.00	28,436.67
			,		,
7.	Other Outgo				
	Tuition to Other Schools	7110-7143	0.00	0.00	0.00
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
	All Other Transfers	7281-7299	0.00	0.00	0.00
	Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
	Debt Service:		3.30	3.30	0.00
	Interest	7438	12,841.17	0.00	12,841.17
	Principal (for modified accrual basis only)	7439	12,071.17	0.00	0.00
	Total Debt Service	1438	12,841.17	0.00	12,841.17
	Total, Other Outgo		12,841.17	0.00	12,841.17
R	TOTAL EXPENDITURES		5,179,995.92	3,324,211.67	8,504,207.59
0.	TOTAL LAI LINDITOTALO		0,110,000.02	J,UZT,Z11.U1	0,007,201.03

July 1, 2021 to June 30, 2022

Charter School Name: NEW VISION MIDDLE

	Description	Object Code	Unrestricted	Restricted	Total
<u> </u>	XCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	Object Code	Unitestricted	Restricted	I Olai
	•		(E74 700 E0)	242 440 02	(000 000 54)
	EFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(571,738.53)	343,418.02	(228,320.51)
D (THER FINANCING SOURCES / USES				
	. Other Sources	8930-8979	0.00	0.00	0.00
-	Less: Other Uses	7630-7699	0.00	0.00	0.00
_	. Contributions Between Unrestricted and Restricted Accounts	1000-1000	0.00	0.00	0.00
ľ	(must net to zero)	8980-8999	0.00	0.00	0.00
	(must het to Zero)	0300-0333	0.00	0.00	0.00
4	. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
			0.00		
E. N	ET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION ((C+D4)	(571,738.53)	343,418.02	(228,320.51)
					·
F. F	UND BALANCE / NET POSITION				
1	. Beginning Fund Balance/Net Position				
	a. As of July 1	9791	3,240,566.25	324,170.62	3,564,736.87
	b. Adjustments/Restatements	9793, 9795	(9,340.10)	150.00	(9,190.10)
	c. Adjusted Beginning Fund Balance /Net Position	,	3,231,226.15	324,320.62	3,555,546.77
2	. Ending Fund Balance /Net Position, June 30 (E+F1c)		2,659,487.62	667,738.64	3,327,226.26
	Components of Ending Fund Balance (Modified Accrual Basis	only)			
	a. Nonspendable				
	Revolving Cash (equals Object 9130)	9711			0.00
	2. Stores (equals Object 9320)	9712			0.00
	3. Prepaid Expenditures (equals Object 9330)	9713			0.00
	4. All Others	9719			0.00
	b. Restricted	9740			0.00
	c. Committed				
	Stabilization Arrangements	9750			0.00
	2. Other Commitments	9760			0.00
	d. Assigned	9780			0.00
	e. Unassigned/Unappropriated				
	Reserve for Economic Uncertainties	9789			0.00
	2. Unassigned/Unappropriated Amount	9790M			0.00
	9 11 1				
3	. Components of Ending Net Position (Accrual Basis only)				
	a. Net Investment in Capital Assets	9796	494,582.03	0.00	494,582.03
	b. Restricted Net Position	9797	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	667,738.64	667,738.64
				221,1227	,
	c. Unrestricted Net Position	9790A	2,164,905.59	0.00	2,164,905.59
Ь	C. OTHESHICIEU NELFUSIUUTI	31301	2,104,300.09	0.00	2,104,300.08

July 1, 2021 to June 30, 2022

Charter School Name: NEW VISION MIDDLE

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS	<u>-</u>			
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	2,203,191.06	1,267,066.26	3,470,257.32
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	448,721.71	171,312.30	620,034.01
4. Due from Grantor Governments	9290	1,221,646.76	1,284,052.92	2,505,699.68
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	0.00	0.00	0.00
7. Other Current Assets	9340	88,459.00	0.00	88,459.00
8. Lease Receivable	9380	0.00	0.00	0.00
9. Capital Assets (accrual basis only)	9400-9489	494,582.03	0.00	494,582.03
10. TOTAL ASSETS		4,456,600.56	2,722,431.48	7,179,032.04
H. DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflows of Resources	9490	0.00	0.00	0.00
1. Deletted 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	1,549,013.94	1,411,044.81	2,960,058.75
2. Due to Grantor Governments	9590	0.00	121,686.25	121,686.25
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	248,099.00	521,961.78	770,060.78
5. Long-Term Liabilities (accrual basis only)	9660-9669	0.00	0.00	0.00
Cr _cong rom _naminos (accraai zacio ciny)		0.00	0.00	0.00
6. TOTAL LIABILITIES		1,797,112.94	2,054,692.84	3,851,805.78
J. DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows of Resources	9690	0.00	0.00	0.00
	2000	3.30	3.30	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6	+ J2)			
(must agree with Line F2)	/	2,659,487.62	667,738.64	3,327,226.26
(made agree with Eine 1 2)		2,000,701.02	001,100.04	0,021,220.20

July 1, 2021 to June 30, 2022

Charter School Name: NEW VISION MIDDLE

CDS #: 36678760120006

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	_	Capital Outlay	Debt Service	Total
	-			
a. NONE	\$			0.00
b	-			0.00
C	-			0.00
d.				0.00
e	_			0.00
f.				0.00
g				0.00
h				0.00
i	_			0.00
j	_			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE		0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)	
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

July 1, 2021 to June 30, 2022

Charter School Name: NEW VISION MIDDLE
CDS #: 36678760120006

Supplemental State and Local Expenditures resulting from a Presidentially Declared Di	isaster Amount
Brief Description i.e., COVID-19 (If no amounts, indicate "None")	7
a	
b	
d TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	0.00
State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calc Results of this calculation will be used for comparison with 2020-21 expenditures. Failure to 90 percent expenditure level on either an aggregate or per capita expenditure basis may resultocations for covered programs in 2023-24.	maintain the required
a. Total Expenditures (B8)	8,504,207.59
 b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred] 	2,693,761.20
c. Subtotal of State & Local Expenditures [a minus b]	5,810,446.39
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	41,277.84
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE	\$ 5,769,168.55

[c minus d minus e minus f]

3.

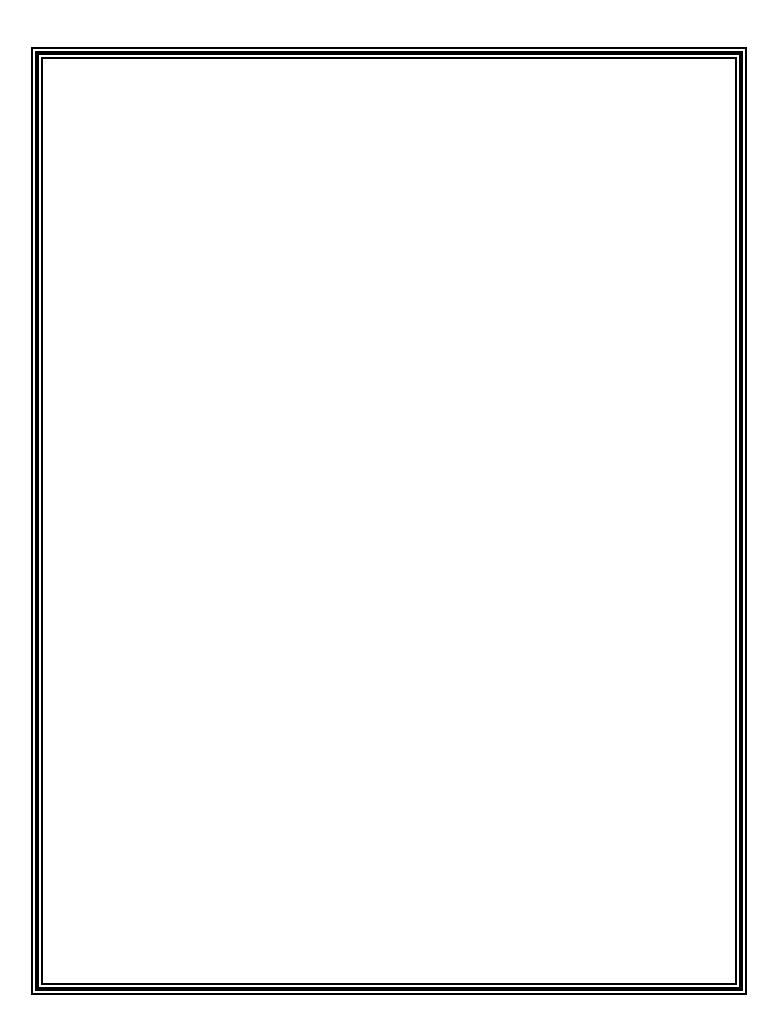


Business Services Branch Business Advisory Services 760 E. Brier Dr. San Bernardino, CA 92408 (909) 386-9676

Options for Youth San Bernardino

2021-2022 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2022



CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM July 1, 2021 to June 30, 2022

CHARTER SCHOOL CERTIFICATION

			tions for Youth-San		
	CDS #: 36678760120568 (1) Charter Approving Entity: San Bernardino City Unified County: San Bernardino				
				_	
		Charter #: 113	32		
	NOTE: An Alternative Form sub- submission if the following infor-	mation is missing:	nent of Education	will not be considered a valid	
	For information regarding this repo	rt, please contact:			
	For County Fiscal Contact:	For Approving Entity:		For Charter School:	
	Annette Baker	James Cunningham		Alexandar Salazar	
	Name	Name	<u> </u>	Name	
	Rueinoce Adulcor	Director Association Con-		District October	
	Business Advisor Title	Director, Accounting Serv Title	ices	Divisional Controller Title	
		THO		THE	
	(909) 386-9676	(909) 381 1152		(626) 788-6291	
	Telephone	Telephone		Telephone	
	annette.baker.sbcss.net	iim cunanaham@ahaad	k12 ca us	siovandor@holla0dataa	
	Email address	jim.cunningham@sbcusd Email address	n 12.Gd.US	alexander@hello9dot.com Email address	
				a. 200.000	
	Signed:	\prec	8/	30/00	
		chool Official ature required)	Title: Principal	29/22	
	Printed Name: Richard Aguilar To the County Superintendent of Sc. 2021-22 CHARTER SCHOOL UNAL is hereby filed with the County Superintendent of Science Authorized Recharter App	ature required) chools: JDITED ACTUALS FINANCIAL F	Title: Principal REPORT ALTER Code Section 421 Date //	NATIVE FORM: This report	Business

July 1, 2021 to June 30, 2022

Charter School Name: Options for Youth-San Bernardino

CDS #: 36678760120568

Charter Approving Entity: San Bernardino City Unified

County: San Bernardino

Charter #: 1132

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

X Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

	Description	Object Code	Unrestricted	Restricted	Total
	EVENUES				
1.	LCFF Sources				
	State Aid - Current Year	8011	7,863,842.00		7,863,842.00
	Education Protection Account State Aid - Current Year	8012	5,288,040.00		5,288,040.00
	State Aid - Prior Years	8019	123,456.00		123,456.00
	Transfers to Charter Schools in Lieu of Property Taxes	8096	617,249.00		617,249.00
	Other LCFF Transfers	8091, 8097			0.00
	Total, LCFF Sources		13,892,587.00	0.00	13,892,587.00
	Federal Devenues (see NOTE in Costian I.)				
۷.	Federal Revenues (see NOTE in Section L) No Child Left Behind/Every Student Succeeds Act	8290			0.00
	Special Education - Federal	8181, 8182	_		0.00
	Child Nutrition - Federal	8220	_		0.00
	Donated Food Commodities	8221	_		0.00
	Other Federal Revenues	8110, 8260-8299		10.995.00	10.995.00
	Total, Federal Revenues	0110, 0200-0299	0.00	10,995.00	10,995.00
	Total, Federal Neverlues		0.00	10,995.00	10,995.00
3.	Other State Revenues				
	Special Education - State	StateRevSE	_	855,166.00	855,166.00
	All Other State Revenues	StateRevAO	279,838.00	500.00	280,338.00
	Total, Other State Revenues		279,838.00	855,666.00	1,135,504.00
			,	,	, ,
4.	Other Local Revenues				
	All Other Local Revenues	LocalRevAO			0.00
	Total, Local Revenues		0.00	0.00	0.00
_	TOTAL REVENUES		14,172,425.00	866,661.00	15,039,086.00
5.	TOTAL REVENUES		14,172,425.00	000,001.00	15,059,060.00
B. EX	(PENDITURES (see NOTE in Section L)				
1.	Certificated Salaries				
	Certificated Teachers' Salaries	1100	4,886,245.00	505,099.00	5,391,344.00
	Certificated Pupil Support Salaries	1200			0.00
	Certificated Supervisors' and Administrators' Salaries	1300			0.00
	Other Certificated Salaries	1900			0.00
	Total, Certificated Salaries		4,886,245.00	505,099.00	5,391,344.00
_	Newsoutificated Colonics				
2.	Noncertificated Salaries	0400	E04 000 00	10 705 00	E20 000 00
	Noncertificated Instructional Salaries	2100	521,863.00	10,765.00	532,628.00
	Noncertificated Support Salaries	2200			0.00
	Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
	Clerical, Technical and Office Salaries	2400			0.00
	Other Noncertificated Salaries	2900	E04 000 00	10 705 00	0.00
	Total, Noncertificated Salaries		521,863.00	10,765.00	532,628.00

July 1, 2021 to June 30, 2022

Charter School Name: Options for Youth-San Bernardino

5 14	CDS #: 366/8/60120568			
Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102			0.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302			0.00
		E00 440 00	25 440 00	
Health and Welfare Benefits	3401-3402	503,112.00	35,410.00	538,522.00
Unemployment Insurance	3501-3502			0.00
Workers' Compensation Insurance	3601-3602	17,879.00		17,879.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	114,241.00	25,468.00	139,709.00
	3901-3902	635,232.00	60,878.00	696,110.00
Total, Employee Benefits		035,232.00	00,878.00	090,110.00
4 Pooks and Supplies				
4. Books and Supplies	4400			000 004 00
Approved Textbooks and Core Curricula Materials	4100	206,281.00		206,281.00
Books and Other Reference Materials	4200	94,848.00	410.00	95,258.00
Materials and Supplies	4300	381,299.00	24.00	381,323.00
Noncapitalized Equipment	4400	267,147.00		267,147.00
Food	4700	49,122.00		49,122.00
Total, Books and Supplies	11.00	998,697.00	434.00	999,131.00
Total, books and oupplies		330,037.00	434.00	333,131.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	1,893,424.00	365,112.00	2,258,536.00
Travel and Conferences	5200	25,516.00	66.00	25,582.00
Dues and Memberships	5300	25,764.00	26.00	25,790.00
Insurance	5400	77,461.00		77,461.00
Operations and Housekeeping Services	5500	274,827.00		274,827.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	656,624.00		656,624.00
Transfers of Direct Costs	5700-5799	,		0.00
Professional/Consulting Services and Operating Expen		2,839,351.00	3,907.00	2,843,258.00
Communications	5900	76,741.00	1,050.00	77,791.00
Total, Services and Other Operating Expenditure	es .	5,869,708.00	370,161.00	6,239,869.00
Conital Outlay				
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Depreciation Expense (accrual basis only)	6900	326,796.00		326,796.00
Amortization Expense - Lease Assets	6910			0.00
Total, Capital Outlay		326,796.00	0.00	326,796.00
				·
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.				0.00
Transfers of Apportionments to Other LEAs - All Other				0.00
	7221-7223AO			
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438	9,197.00		9,197.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		9,197.00	0.00	9,197.00
Total, Other Outgo		9,197.00	0.00	9,197.00
Total, Other Oatgo		5,197.00	0.00	5, 137.00
8. TOTAL EXPENDITURES		13,247,738.00	947,337.00	14,195,075.00
VI TOTAL ENGLISHED		10,211,100.00	0 11,001.00	1-1, 100,070.00

July 1, 2021 to June 30, 2022

Charter School Name: Options for Youth-San Bernardino

C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8) 924,687.00 (80,676.00) 844,011.00		Description	Object Code	Unrestricted	Restricted	Total
D. OTHER FINANCING SOURCES / USES 924,687,00 (80,676,00) 844,011,00	C.				110011101011	1000.
D. OTHER FINANCING SOURCES / USES 1. Other Sources 2. Less: Other Uses 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) 4. TOTAL OTHER FINANCING SOURCES / USES E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4) F. FUND BALANCE / NET POSITION 1. Beginning Fund Balance/Net Position a. As of July 1 b. Adjustments/Restatements c. Adjusted Beginning Fund Balance /Net Position 2. Ending Fund Balance /Net Position, June 30 (E+F1c) Components of Ending Fund Balance (Modified Accrual Basis only) a. Nonspendable 1. Revolving Cash (equals Object 9130) 9711 2. Stores (equals Object 9320) 9712 9740 b. Restricted 1. Stabilization Arrangements 9750 2. Other Commitment 1. Reserve for Economic Uncertainties 9760 d. Assigned 1. Reserve for Economic Uncertainties 9780 2. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9780 2. Unassigned/Unappropriated Amount 9790M 3. Restricted Net Position (Accrual Basis only) a. Net Investment in Capital Assets b. Restricted Net Position (Accrual Basis only) a. Net Investment in Capital Assets b. Restricted Net Position (Accrual Basis only) a. Net Investment in Capital Assets b. Restricted Net Position (Accrual Basis only) a. Net Investment in Capital Assets b. Restricted Net Position (Accrual Basis only) a. Net Investment in Capital Assets b. Restricted Net Position (Accrual Basis only) a. Net Investment in Capital Assets b. Restricted Net Position (Accrual Basis only) b. Restricted Net Position (Accrual Basis only) b. Restricted Net Position (Accrual Basis only) b. Restricted Net Position (Accrual Basis only) b. Restricted Net Position (Accrual Basis only) c. Description (Accrua	.			924.687.00	(80.676.00)	844.011.00
1. Other Sources		,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(,,	, , , , , , , , , , , , , , , , , , , ,
2. Less: Other Uses 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) 4. TOTAL OTHER FINANCING SOURCES / USES 6. NET INCREASE (DECREASE) IN FUND BALANCE / NET POSITION (C+D4) 6. NET INCREASE (DECREASE) IN FUND BALANCE / NET POSITION (C+D4) 7. FUND BALANCE / NET POSITION 7. Beginning Fund Balance/Net Position 8. As of July 1 9791 9791 9793, 9795 9793 9794 9795 9796 9796 9796 9796 9796 9796 9796	D.					
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) 4. TOTAL OTHER FINANCING SOURCES / USES 6. NET INCREASE (DECREASE) IN FUND BALANCE / NET POSITION (C+D4) 7. FUND BALANCE / NET POSITION 7. Beginning Fund Balance/Net Position 8. As of July 1 9. Adjustments/Restatements 9. Adjusted Beginning Fund Balance /Net Position 9. E. Ending Fund Balance (Net Position) 1. Revolving Cash (equals Object 9130) 9. Nonspendable 1. Revolving Cash (equals Object 9330) 9. Restricted 9. Restricted 1. Stabilization Arrangements 9. Total Committed 1. Stabilization Arrangements 9. Total Committed 1. Reserve for Economic Uncertainties 9. Total 9. Total Others 9. Total 9. Total Others 9. T			8930-8979			
(must net to zero) 8980-8999 (80.676.00) 80.676.00 0.00 4. TOTAL OTHER FINANCING SOURCES / USES (80.676.00) 80.676.00 0.00 E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4) 844,011.00 0.00 844,011.00 F. FUND BALANCE / NET POSITION 1. Beginning Fund Balance/Net Position a. As of July 1 9791 b. Adjustments/Restatements 9793, 9795 c. Adjusted Beginning Fund Balance /Net Position 2. Ending Fund Balance /Net Position, June 30 (E+F1c) Components of Ending Fund Balance (Modified Accrual Basis only) a. Nonspendable 1. Revolving Cash (equals Object 9130) 9711 2. Stores (equals Object 9320) 9712 3. Prepaid Expenditures (equals Object 9330) 9713 4. All Others 9740 b. Restricted c. Committed 1. Stabilization Arrangements 9760 d. Assigned e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9780 2. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9780 2. Unassigned/Unappropriated Amount 9790M 3. Components of Ending Net Position (Accrual Basis only) a. Net Investment in Capital Assets 9796 b. Restricted Net Position (Accrual Basis only) a. Net Investment in Capital Assets 9796 b. Restricted Net Position			7630-7699			0.00
4. TOTAL OTHER FINANCING SOURCES / USES E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4) 844,011.00 84,011.00 84,011.00 84,012.01 84,012.01 84,012.01 84,012.01 84,012.01 84,012.01 84,012.01 84,012.01 84,012.01 84,012.01 84,012.01 84,012.01 84,012.01 84,012.01 84,012.01 84,012.01 84,012.01 84,012.01 84,012.01 84,01						
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4) F. FUND BALANCE / NET POSITION 1. Beginning Fund Balance/Net Position a. As of July 1 b. Adjustments/Restatements c. Adjusted Beginning Fund Balance /Net Position 2. Ending Fund Balance /Net Position, June 30 (E+F1c) Components of Ending Fund Balance (Modified Accrual Basis only) a. Nonspendable 1. Revolving Cash (equals Object 9130) 2. Stores (equals Object 9320) 3. Prepaid Expenditures (equals Object 9330) 4. All Others b. Restricted c. Committed 1. Stabilization Arrangements 2. Other Commitments 4. Assigned 6. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 2. Unassigned/Unappropriated Amount 3. Components of Ending Net Position (Accrual Basis only) a. Net Investment in Capital Assets b. Restricted Net Position 9797 844,011.00 0.00 844,011.00 0.00 844,011.00 0.00 0.00 0.00,319.49 0.000 0.00,319.49 0.000 0.00,319.49 0.000 0.001,566,931.00 0.00 0.2,410,942.00 0.00 0.2,410,942.00 0.00 0.2,410,942.00 0.00 0.2,410,942.00 0.00 0.2,410,942.00 0.00 0.2,410,942.00 0.00 0.2,410,942.00 0.00 0.2,410,942.00 0.00 0.2,410,942.00 0.00 0.2,410,942.00 0.00 0.2,410,942.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00		(must net to zero)	8980-8999	(80,676.00)	80,676.00	0.00
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2. Ending Fund Balance /Net Position, June 30 (E+F1c) 2,410,942.00 0.00 2,410,942.00 Components of Ending Fund Balance (Modified Accrual Basis only) a. Nonspendable 1. Revolving Cash (equals Object 9130) 9711 0.00 2. Stores (equals Object 9320) 9712 0.00 3. Prepaid Expenditures (equals Object 9330) 9713 0.00 4. All Others 9719 0.00 b. Restricted 9740 0.00 c. Committed 9740 0.00 1. Stabilization Arrangements 9750 0.00 2. Other Commitments 9760 0.00 d. Assigned 9780 0.00 e. Unassigned/Unappropriated 9789 0.00 1. Reserve for Economic Uncertainties 9789 0.00 2. Unassigned/Unappropriated Amount 9790M 0.00 3. Components of Ending Net Position (Accrual Basis only) 835,511.00 835,511.00 a. Net Investment in Capital Assets 9796 835,511.00 0.00 b. Restricted Net Position 9797 0.00					0.00	
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a. Nonspendable 1. Revolving Cash (equals Object 9130) 2. Stores (equals Object 9320) 3. Prepaid Expenditures (equals Object 9330) 4. All Others 9719 5. Restricted 9740 6. Committed 1. Stabilization Arrangements 9750 2. Other Commitments 9760 d. Assigned e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9780 2. Unassigned/Unappropriated Amount 9790M 3. Components of Ending Net Position (Accrual Basis only) a. Net Investment in Capital Assets 9797 9711 9712 9712 9712 9712 9712 9714 9714 9719 9719 9719 9720 9730 9740 9750 9760 9770 9780 9780 9780 9780 9780 9780 978		Components of Ending Fund Balance (Modified Accrual Bas	is only)			, ,
1. Revolving Cash (equals Object 9130) 9711 0.00 2. Stores (equals Object 9320) 9712 0.00 3. Prepaid Expenditures (equals Object 9330) 9713 0.00 4. All Others 9719 0.00 b. Restricted 9740 0.00 c. Committed 9750 0.00 2. Other Commitments 9760 0.00 d. Assigned 9780 0.00 e. Unassigned/Unappropriated 9780 0.00 2. Unassigned/Unappropriated 9780 0.00 3. Components of Ending Net Position (Accrual Basis only) a. Net Investment in Capital Assets 9796 835,511.00 b. Restricted Net Position 9797 0.00			•,			
2. Stores (equals Object 9320) 9712 0.00 3. Prepaid Expenditures (equals Object 9330) 9713 0.00 4. All Others 9719 0.00 b. Restricted 9740 0.00 c. Committed 9750 0.00 2. Other Commitments 9760 0.00 d. Assigned 9780 0.00 e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 0.00 2. Unassigned/Unappropriated 9790M 0.00 3. Components of Ending Net Position (Accrual Basis only) a. Net Investment in Capital Assets 9790 0.00 b. Restricted Net Position 9797 0.00			9711			0.00
3. Prepaid Expenditures (equals Object 9330) 4. All Others 5. Restricted 7. Stabilization Arrangements 9750 2. Other Commitments 9760 4. Assigned 9780 9780 9780 9780 9780 9780 9780 9780			9712			0.00
b. Restricted c. Committed 1. Stabilization Arrangements 2. Other Commitments 3. Assigned 4. Assigned 5. Unassigned/Unappropriated 7. Reserve for Economic Uncertainties 7. Unassigned/Unappropriated Amount 7. Components of Ending Net Position (Accrual Basis only) 8. Restricted Net Position 9797 9797 9790 9790 9790 9797 0.00			9713			0.00
c. Committed 1. Stabilization Arrangements 9750 0.00 2. Other Commitments 9760 0.00 d. Assigned 9780 0.00 e. Unassigned/Unappropriated 9789 0.00 1. Reserve for Economic Uncertainties 9789 0.00 2. Unassigned/Unappropriated Amount 9790M 0.00 3. Components of Ending Net Position (Accrual Basis only) 9796 835,511.00 835,511.00 b. Restricted Net Position 9797 0.00		4. All Others	9719			0.00
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2. Other Commitments 9760 0.00 d. Assigned 9780 0.00 e. Unassigned/Unappropriated 9789 0.00 1. Reserve for Economic Uncertainties 9789 0.00 2. Unassigned/Unappropriated Amount 9790M 0.00 3. Components of Ending Net Position (Accrual Basis only) a. Net Investment in Capital Assets 9796 835,511.00 835,511.00 b. Restricted Net Position 9797 0.00		c. Committed				
d. Assigned e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 2. Unassigned/Unappropriated Amount 3. Components of Ending Net Position (Accrual Basis only) a. Net Investment in Capital Assets b. Restricted Net Position 9780 9780 9789 9790 9790 9790 835,511.00 835,511.00 9797 0.00		Stabilization Arrangements	9750			0.00
e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 2. Unassigned/Unappropriated Amount 9790M 3. Components of Ending Net Position (Accrual Basis only) a. Net Investment in Capital Assets b. Restricted Net Position 9797 9789 9790M 0.00 0.00 0.00			9760			0.00
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3. Components of Ending Net Position (Accrual Basis only) a. Net Investment in Capital Assets b. Restricted Net Position 9796 835,511.00 835,511.00 0.00						
a. Net Investment in Capital Assets 9796 835,511.00 b. Restricted Net Position 9797 0.00		Unassigned/Unappropriated Amount	9790M			0.00
a. Net Investment in Capital Assets 9796 835,511.00 b. Restricted Net Position 9797 0.00						
b. Restricted Net Position 9797 0.00						
				835,511.00		
c. Unrestricted Net Position 9790A 1,575,431.00 0.00 1,575,431.00		b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position 9790A 1,575,431.00 0.00 1,575,431.00						
		c. Unrestricted Net Position	9790A	1,575,431.00	0.00	1,575,431.00

July 1, 2021 to June 30, 2022

Charter School Name: Options for Youth-San Bernardino

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	2,382,594.00	428,598.00	2,811,192.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	2,616,109.00		2,616,109.00
Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
Prepaid Expenditures (Expenses)	9330	103,962.00		103,962.00
7. Other Current Assets	9340	36,457.00		36,457.00
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400-9489	960,741.00		960,741.00
10. TOTAL ASSETS		6,099,863.00	428,598.00	6,528,461.00
H. DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflows of Resources	9490			0.00
1. Bolottod Gattlows of Rosodioss	0400			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	2,904,667.00		2,904,667.00
2. Due to Grantor Governments	9590	2,001,001.00		0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650	784,254.00	428,598.00	1,212,852.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	,	0,000.00	0.00
C. Long form Elabilities (destruct such only)	2000 2002			0.00
6. TOTAL LIABILITIES		3,688,921.00	428,598.00	4,117,519.00
J. DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows of Resources	9690			0.00
	2000			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) -	(16 + .12)			
(must agree with Line F2)	(10 - 02)	2,410,942.00	0.00	2,410,942.00
(mast agree with Line (2)		2,410,042.00	0.00	2,710,072.00

July 1, 2021 to June 30, 2022

Charter School Name: Options for Youth-San Bernardino

CDS #: 36678760120568

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

	Federal Program Name (If no amounts, indicate "NONE")
a.	NONE
b.	
C.	
d.	
e.	
f.	
g.	
ĥ.	
i.	
į.	
•	
	TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE

Capital Outlay	Debt Service	Total
\$ 0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
·	·	·

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

July 1, 2021 to June 30, 2022

Charter School Name: Options for Youth-San Bernardino

CDS #: 36678760120568

3. Supplemental State and Local Ex	nenditures resulting from a Preside	entially Declared Disaster
o. Supplemental State and Local Ex	penditures resulting from a rice ac	initially Decialed Disaster

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. NONE	
b	0.00
C	0.00
d	0.00
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	0.00

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2020-21 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2023-24.

a. Total Expenditures (B8)	14,195,075.00
 b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred] 	10,995.00
c. Subtotal of State & Local Expenditures [a minus b]	14,184,080.00
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	335,993.00
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	\$ 13,848,087.00

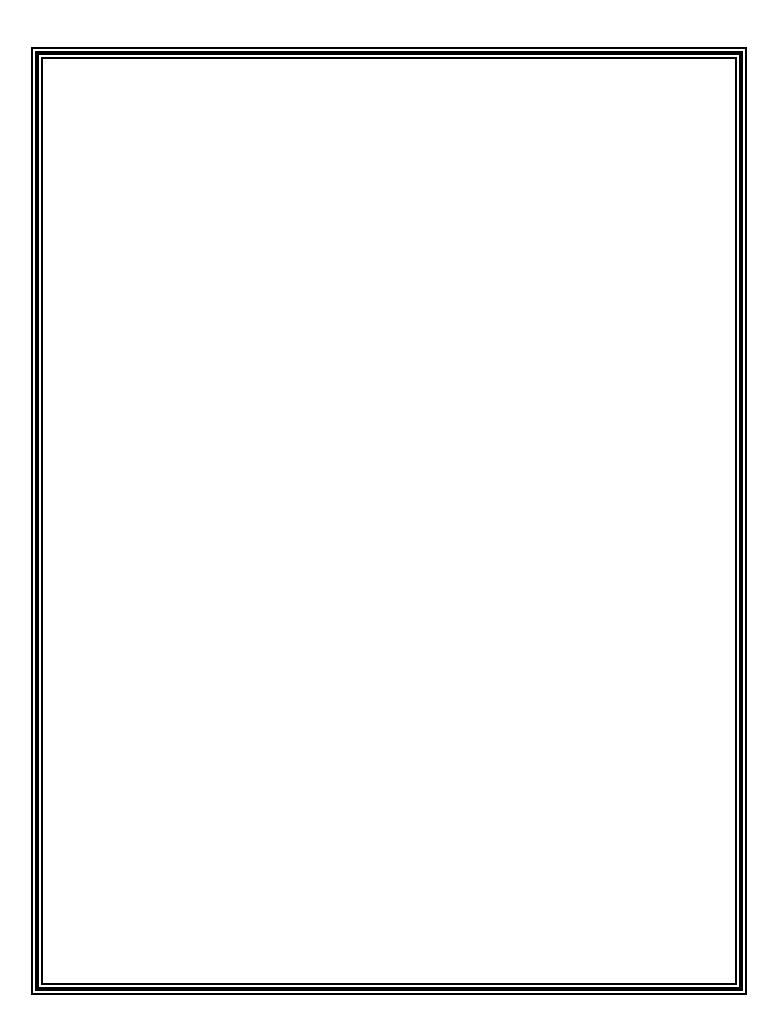


Business Services Branch Business Advisory Services 760 E. Brier Dr. San Bernardino, CA 92408 (909) 386-9676

Provisional Accelerated Learning Academy

2021-2022 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2022



CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT — ALTERNATIVE FORM July 1, 2021 to June 30, 2022

CHARTER SCHOOL CERTIFICATION

	C	Charter School Name: Provisional Accelerated Learning Academy CDS #: 36678763630993			
	Chai	rter Approving Entity:	San Bernardino City Unit	led	
		County:	San Bernardino		
		Charter#:	0335		
	NOTE: An Alternative Form submitted to the following information is missing:	California Departmen	nt of Education will not	be considered a valid submission	f the
	For information regarding this report, please co	ontact:			
	For County Fiscal Contact	For Approving Entity:		For Charter School:	
	Annette Baker	James Cunningham		Zach Wolfe	
	Name	Name		Name	
	BOARD AND	_2000 000		27 2.0 12-016	
	Business Advisor Title	Director of Accounting S Title	ervices	Back Office Consultant	
	1100	1100		Title	
	909-388-5741	909-381-1152		619-817-7643	
	Telephone	Telephone		Telephone	
	annette baker@sbcss.net Email address	Jim.cunningham.@sbcu Email address	sd.k12.ca.us	zach@thecbogroup.com	
	Cilibii Budiess	Email address		Email address	
	To the entity that annual the state of	<u> </u>			
	To the entity that approved the charter school:				
(<u>X</u>)	2021-22 CHARTER SCHOOL UNAUDITED ACTUA has been approved, and is hereby filed by the	LS FINANCIAL REPORT	ALTERNATIVE FORM	: This report	
		one an outlook perocent	,	1	
	Signed:		Date: 8/24	1/2022	
	Signed:	51	Date: 0 //	Jule -	
	(Original signature requ	(heat)	/ /	/	
	(allene ellinotoro redu		$I = I_{ij}$	1	
	Printed				
	Name: Dwaine Radden Sr.		Title: CEO		
	To the County Superintendent of Schools:				*******
(<u>X</u>)	2021-22 CHARTER SCHOOL UNAUDITED AC	TUALS FINANCIAL RE	PORT - ALTERNATIV	/E FORM: This report	
	is hereby filed with the County Superintendent	pursuant to Education (Code Section 42100(a).	
	() hin(h) +	7////	1/1/		
	Signed:	New York	Date:	UM.	
	Authorized Regresentati			7-0	
	Charter Apploving En				
	(Original signa haro regul	red)			
	Printed		_	_	
	Name: Harold Sullins		Title: ASSOC	<u>:iate_</u> Superintendent,	Business,
			Facil	ities and Operations	_
	To the Superintendent of Public Instruction:				
(<u>X</u>)	2021-22 CHARTER SCHOOL UNAUDITED AC	TUALS FINANCIAL RE	PORT - ALTERNATIV	E FORM: This report has been	
	verified for mathematical accuracy by the Count	ly Superintendent of Sc	hools pursuant to Educ	cation Code Section 42100(a).	
	Coloresto Balon	ſ			
	Signed Mulli Signed	/	Date: 10/5/2	427	
	County Superintendent/De	eignee	17	A. C. T. C	
	(Original signature requi	red)			
					
Californ	Opportment of Education				

July 1, 2021 to June 30, 2022

Charter School Name: Provisional Accelerated Learning Academy

CDS #: 36678763630993

Charter Approving Entity: San Bernardino City Unified

County: San Bernardino

Charter #: 0335

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

X Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

	Description	Object Code	Unrestricted	Restricted	Total
A. F	EVENUES				
1	. LCFF Sources				
	State Aid - Current Year	8011	1,642,374.00		1,642,374.00
	Education Protection Account State Aid - Current Year	8012	1,172,183.00		1,172,183.00
	State Aid - Prior Years	8019	(262,978.00)		(262,978.00)
	Transfers to Charter Schools in Lieu of Property Taxes	8096	135,420.74		135,420.74
	Other LCFF Transfers	8091, 8097			0.00
	Total, LCFF Sources		2,686,999.74	0.00	2,686,999.74
2	. Federal Revenues (see NOTE in Section L)	2000		0.40.000.05	0.40.000.05
	No Child Left Behind/Every Student Succeeds Act	8290	-	346,368.85	346,368.85
	Special Education - Federal	8181, 8182	-	0.00	0.00
	Child Nutrition - Federal	8220	_	386,104.96	386,104.96
	Donated Food Commodities	8221		0.00	0.00
	Other Federal Revenues	8110, 8260-8299		167,903.65	167,903.65
	Total, Federal Revenues		0.00	900,377.46	900,377.46
2	. Other State Revenues				
٦	Special Education - State	StateRevSE	-	119,546.89	119,546.89
	All Other State Revenues	StateRevAO	326,902.28	411,332.73	738,235.01
	Total, Other State Revenues	StateNeVAO	326,902.28	530,879.62	857,781.90
	Total, Other State Nevertues		320,902.20	330,079.02	051,101.90
4	. Other Local Revenues				
	All Other Local Revenues	LocalRevAO	17,673.94		17,673.94
	Total, Local Revenues		17,673.94	0.00	17,673.94
5	. TOTAL REVENUES		3,031,575.96	1,431,257.08	4,462,833.04
R F	XPENDITURES (see NOTE in Section L)				
	. Certificated Salaries				
-	Certificated Teachers' Salaries	1100	626,566.03	220,484.31	847,050.34
	Certificated Pupil Support Salaries	1200	104,946.05	122,718.67	227,664.72
	Certificated Supervisors' and Administrators' Salaries	1300	375,515.00	12,514.71	388,029.71
	Other Certificated Salaries	1900	2,805.20	115,344.13	118,149.33
	Total, Certificated Salaries		1,109,832.28	471,061.82	1,580,894.10
			,,	,	, ,
2	. Noncertificated Salaries				
	Noncertificated Instructional Salaries	2100	0.00	0.00	0.00
	Noncertificated Support Salaries	2200	3,498.03	121,180.47	124,678.50
	Noncertificated Supervisors' and Administrators' Salaries	2300	104,469.97		104,469.97
	Clerical, Technical and Office Salaries	2400	331,409.22	39,160.11	370,569.33
	Other Noncertificated Salaries	2900	27,065.96	5,440.64	32,506.60
	Total, Noncertificated Salaries		466,443.18	165,781.22	632,224.40

July 1, 2021 to June 30, 2022

Charter School Name: Provisional Accelerated Learning Academy

	CDS #: 36678763630993			
Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	150,867.95	66,775.59	217,643.54
PERS	3201-3202	142,400.29	23,838.12	166,238.41
OASDI / Medicare / Alternative	3301-3302	66,428.46	24,295.97	90,724.43
Health and Welfare Benefits	3401-3402	257,285.83	69,913.35	327,199.18
Unemployment Insurance	3501-3502	18,322.18	8,297.95	26,620.13
Workers' Compensation Insurance	3601-3602	22,267.98		22,267.98
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
	3901-3902	657,572.69	400 400 00	850,693.67
Total, Employee Benefits		037,372.09	193,120.98	650,093.07
4 Pooks and Supplies				
4. Books and Supplies	4400	40.00=.00	04 400 50	07 474 70
Approved Textbooks and Core Curricula Materials	4100	43,265.20	24,186.58	67,451.78
Books and Other Reference Materials	4200	4,000.00	1,531.34	5,531.34
Materials and Supplies	4300	207,676.90	91,634.54	299,311.44
Noncapitalized Equipment	4400	150,521.50	21,431.20	171,952.70
Food	4700	2,542.77	304,780.23	307,323.00
Total, Books and Supplies	1700	408,006.37	443,563.89	851,570.26
Total, books and Supplies		400,000.57	440,000.00	031,370.20
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
			26,896.65	
Travel and Conferences	5200	13,359.31		40,255.96
Dues and Memberships	5300	9,934.42	4,486.63	14,421.05
Insurance	5400	102,241.52	0.00	102,241.52
Operations and Housekeeping Services	5500	243,168.58	19,321.25	262,489.83
Rentals, Leases, Repairs, and Noncap. Improvements	5600	599,694.97	49,493.73	649,188.70
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	275,210.40	276,643.27	551,853.67
Communications	5900	72,350.52	31,923.24	104,273.76
Total, Services and Other Operating Expenditures		1,315,959.72	408,764.77	1,724,724.49
C Comital Outland				
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis on				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Depreciation Expense (accrual basis only)	6900	51,426.01		51,426.01
Amortization Expense - Lease Assets	6910			0.00
Total, Capital Outlay		51,426.01	0.00	51,426.01
		,,==::		.,
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399	(25,678.89)	25,678.89	0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service	7 400	0.00	0.00	0.00
		(25,678.89)	25,678.89	
Total, Other Outgo		(20,070.09)	25,070.09	0.00
8. TOTAL EXPENDITURES		3,983,561.36	1,707,971.57	5,691,532.93
O. TOTAL EXILIBITORIES		0,000,001.00	1,101,811.31	0,001,002.00

July 1, 2021 to June 30, 2022

Charter School Name: Provisional Accelerated Learning Academy

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(074.007.40)	(0=0=4.4.40)	(4.000.000.00)
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(951,985.40)	(276,714.49)	(1,228,699.89)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	(264,204.07)	264,204.07	0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts				
(must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(264,204.07)	264,204.07	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION	(C+D4)	(1,216,189.47)	(12,510.42)	(1,228,699.89)
F. FUND BALANCE / NET POSITION				
Beginning Fund Balance/Net Position				
a. As of July 1	9791	3,989,103.23	850,361.88	4,839,465.11
b. Adjustments/Restatements	9793, 9795	28,496.77	(174,778.88)	(146,282.11)
c. Adjusted Beginning Fund Balance /Net Position	·	4,017,600.00	675,583.00	4,693,183.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		2,801,410.53	663,072.58	3,464,483.11
Components of Ending Fund Balance (Modified Accrual Basis	only)			
a. Nonspendable				
Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
Prepaid Expenditures (equals Object 9330) All Others	9713 9719			0.00
b. Restricted	9719 9740			0.00
c. Committed	9740			0.00
Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
Reserve for Economic Uncertainties	9789			0.00
Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	1,278,903.15		1,278,903.15
b. Restricted Net Position	9797		663,072.58	663,072.58
c. Unrestricted Net Position	9790A	1,522,507.38	0.00	1,522,507.38

July 1, 2021 to June 30, 2022

Charter School Name: Provisional Accelerated Learning Academy

	Description	Object Code	Unrestricted	Restricted	Total
	SSETS				
1.	Cash				
	In County Treasury	9110			0.00
	Fair Value Adjustment to Cash in County Treasury	9111			0.00
	In Banks	9120	1,009,651.74	663,072.58	1,672,724.32
	In Revolving Fund	9130			0.00
	With Fiscal Agent/Trustee	9135			0.00
	Collections Awaiting Deposit	9140			0.00
2.	Investments	9150			0.00
3.	Accounts Receivable	9200	1,720,614.03		1,720,614.03
4.	Due from Grantor Governments	9290			0.00
5.	Stores	9320			0.00
6.	Prepaid Expenditures (Expenses)	9330	45,826.91		45,826.91
7.	Other Current Assets	9340			0.00
8.	Lease Receivable	9380			0.00
9.	Capital Assets (accrual basis only)	9400-9489	1,278,903.15		1,278,903.15
10). TOTAL ASSETS		4,054,995.83	663,072.58	4,718,068.41
п п	EFERRED OUTFLOWS OF RESOURCES				
	Deferred Outflows of Resources	9490			0.00
l '-	Deletted Outflows of Nesources	9490			0.00
2.	TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
l. LI	ABILITIES				
		9500	143.287.42		143,287.42
	Accounts Payable Due to Grantor Governments	9590 9590	609,665.61		609,665.61
	Current Loans	9640	009,000.01		0.00
	Unearned Revenue	9650	500,632.27		500,632.27
		9660-9669	300,032.27		0.00
5.	Long-Term Liabilities (accrual basis only)	9000-9009			0.00
6.	TOTAL LIABILITIES		1,253,585.30	0.00	1,253,585.30
	EFERRED INELOWS OF RESOURCES				
	EFERRED INFLOWS OF RESOURCES	0000			0.00
1.	Deferred Inflows of Resources	9690			0.00
2.	TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FI	JND BALANCE /NET POSITION				
' '	Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 +	J2)			
	(must agree with Line F2)	~-,	2,801,410.53	663,072.58	3,464,483.11
	muot agroc with Emo i 2)		2,001,710.00	000,012.00	U, TUT, TUU. 1 1

July 1, 2021 to June 30, 2022

Charter School Name: Provisional Accelerated Learning Academy

CDS #: 36678763630993

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

F	ederal Program Name (If no amounts, indicate "NONE")
a. <u>NO</u>	NE
b	
C	
d	_
e	
f	
g	
h	
i	
j	
тот	FAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE

Capital Outlay	Debt Service	Total
\$ 0.00	0.00	0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
0.00	0.00	0.00
·	·	·

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

July 1, 2021 to June 30, 2022

Charter School Name: Provisional Accelerated Learning Academy

CDS #: 36678763630993

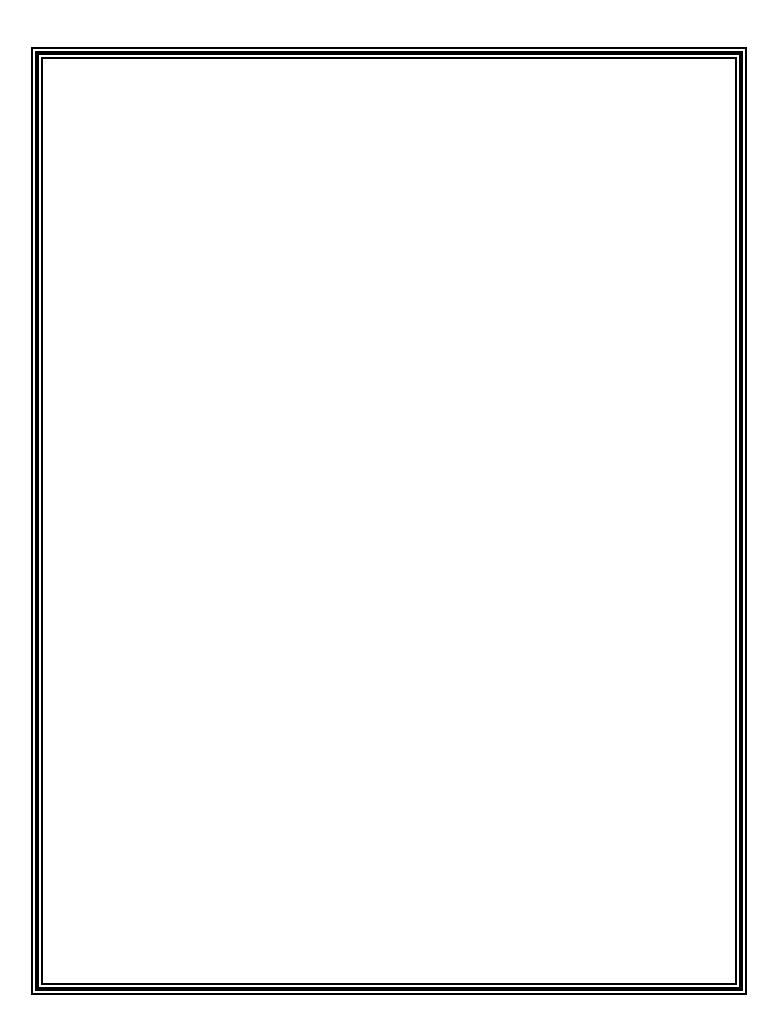
8. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disas	ster Amount
Brief Description i.e., COVID-19 (If no amounts, indicate "None")	
a. None	0.00
b	
cd	
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	0.00
State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calcular Results of this calculation will be used for comparison with 2020-21 expenditures. Failure to ma 90 percent expenditure level on either an aggregate or per capita expenditure basis may result allocations for covered programs in 2023-24.	intain the required
a. Total Expenditures (B8)	5,691,532.93
 b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred] 	900,377.46
c. Subtotal of State & Local Expenditures [a minus b]	4,791,155.47
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	51,426.01
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE	\$ 4,739,729.46

[c minus d minus e minus f]

Public Safety Academy

2021-2022 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2022



CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM July 1, 2021 to June 30, 2022

CHARTER SCHOOL CERTIFICATION

Charter School Name: Public Safety Academy of San Bernardino CDS #: 36678760109850(4) Charter Approving Entity: San Bernardino City Unified School District County: San Bernardino Charter #: 0731 NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing: For information regarding this report, please contact: For County Fiscal Contact: For Charter School: For Approving Entity: Jennifer Stickel Annette Baker James Cunningham Name Name Name **Director of Accounting Services** Principal **Business Advisor** Title Title Title 909-381-1152 909-382-2211 909-386-9676 Telephone Telephone Telephone jim.cunningham@sbcusd.k12.ca.us jstickel@psasb.us annette.baker@sbcss.net Email address Email address Email address To the entity that approved the charter school: 2021-22 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b). Signed: (Original signature required) Printed Title: Principal Name: Jennifer Stickel

To the County Superintendent of Schools:

(<u>X</u>)	2021-22 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).
	Signed: Date: P/4/22
	Authorized Representative of Charter Approving Entity (Original signatule required)

To the Superintendent of Public Instruction:

Harold Sullins

2021-22 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Printed

Name:

bunty Superintendent/Designee (Original signature required)

Title: Associate Superintendent, Business,

Facilities and Operations

California Department of Education Charter School Financial Report Certification Form (Revised 04/26/22) vs 5.1

Page 1 of 1

8/29/22 1:50 PM

July 1, 2021 to June 30, 2022

CHARTER SCHOOL CERTIFICATION

Charter School Name: Public Safety Academy of San Bernardino

CDS #: 36678760109850

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino
Charter #: 0731

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing: For information regarding this report, please contact: For County Fiscal Contact: For Approving Entity: For Charter School: James Cunningham Annette Baker Jennifer Stickel Name Name Name Principal Business Advisor Director of Accounting Services Title Title 909-381-1152 909-386-9676 909-382-2211 Telephone Telephone Telephone annette.baker@sbcss.net jim.cunningham@sbcusd.k12.ca.us jstickel@psasb.us Email address Email address Email address To the entity that approved the charter school: (X) 2021-22 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b). Signed: Date: Charter School Official (Original signature required) Printed Name: Jennifer Stickel Title: Principal To the County Superintendent of Schools: 2021-22 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a). Signed: Date: Authorized Representative of Charter Approving Entity (Original signature required) Printed Name: To the Superintendent of Public Instruction: 2021-22 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a). Signed: Date: County Superintendent/Designee (Original signature required)

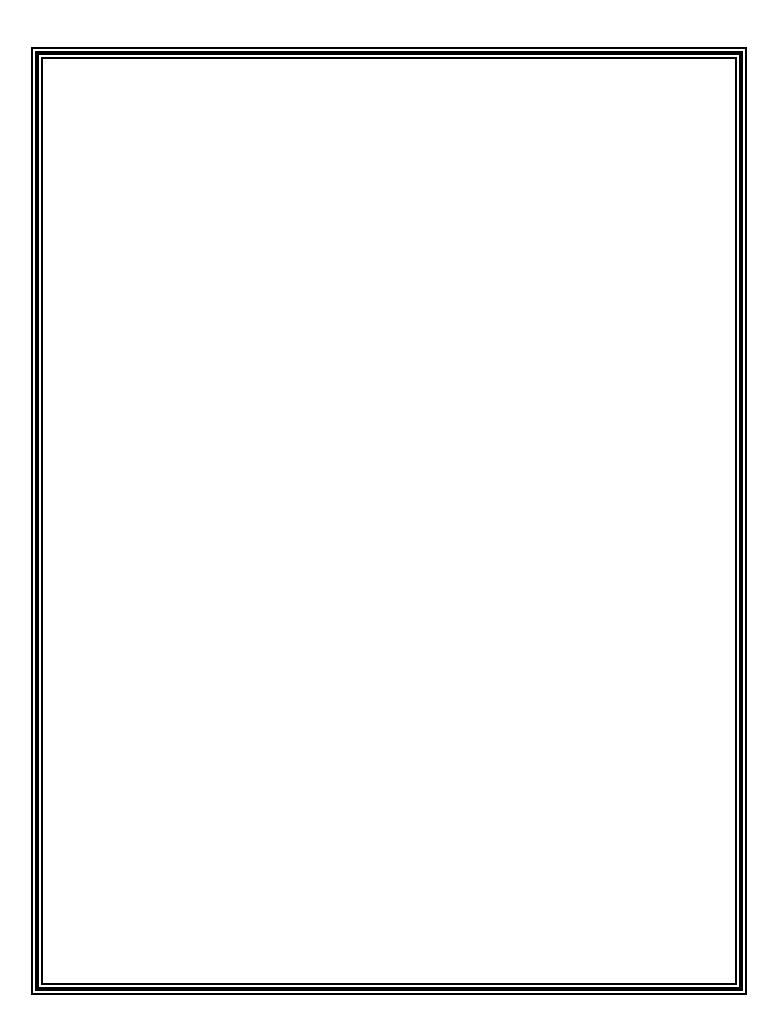


Business Services Branch Business Advisory Services 760 E. Brier Dr. San Bernardino, CA 92408 (909) 386-9676

Savant Preparatory Academy of Business

2021-2022 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2022



July 1, 2021 to June 30, 2022

CHARTER SCHOOL CERTIFICATION

Charter School Name: SAVANT PREPARATORY ACADEMY OF BUSINESS CDS #: 36678760137935

Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT

County: SAN BERNARDINO COUNTY

Charter #: 1971

	arding this report, plea	se contact:			
For County Fiscal (Contact:	For Approving Entity:		For Charter School:	
Annette Baker		Jim Cunningham		John J. Arndt, CPA	
Name		Name		Name	
Business Advisor	//*	Director, Accounting Sen	rices	Business Representative	
Title		Title		Title	
(909) 386-9676	<u> </u>	(909) 381-1151	·-···	(323) 457-0499 Ext. 106	
Telephone		Telephone		Telephone	
annette.baker@sbcs	s.net	jim.cunningham@sbcusd	.k12.ca.us	jarndt@iconsm.com	
Email address		Email address		Ernail address	
Printed	(Original signature re		_		
Name: Eva Tillman			Title: Executiv	e Director	
To the County Sup	erintendent of Schools:				
		D ACTUALS FINANCIAL I dent pursuant to Education	Code Section 42	1	
Signed:	Authorized Represen Charter Approving (Original signature re	Scriity	Date: 10	14/21	
Printed Name: Haro]	d Sullins		Title: Asso	ciate Superintendent, lities and Operations	Busines
To the Superintend	ent of Public Instruction	n:			
2021-22 CHARTER	SCHOOL UNAUDITE	D ACTUALS FINANCIAL I	REPORT – ALTE Schools pursuant	RNATIVE FORM: This report has be to Education Code Section 42100(a)	een).

July 1, 2021 to June 30, 2022

Charter School Name: SAVANT PREPARATORY ACADEMY OF BUSINESS

CDS #: 36678760137935

Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT

County: SAN BERNARDINO COUNTY

Charter #: 1971

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438,

9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

A. REVENUES 1. LCFF Sources 8011 1,944,916.00 State Aid - Current Year 8012 35,380.00 State Aid - Prior Years 8019 (3,455.00) Transfers to Charter Schools in Lieu of Property Taxes 8096 103,724.00 Other LCFF Transfers 8091, 8097 0.00 0.00 Total, LCFF Sources 2,080,565.00 0.00 2. Federal Revenues (see NOTE in Section L) 8290 314,311.59 No Child Left Behind/Every Student Succeeds Act 8290 314,311.59 Special Education - Federal 8220 0.00 Child Nutrition - Federal 8220 0.00 Donated Food Commodities 8221 0.00 Other Federal Revenues 8110, 8260-8299 0.00 0.00 Total, Federal Revenues 8110, 8260-8299 0.00 314,311.59 3. Other State Revenues StateRevSE 91,690.63 All Other State Revenues StateRevAO 37,051.83 210,254.84 4. Other Local Revenues LocalRevAO 2,643.95 0.00	1,944,916.00 35,380.00 (3,455.00) 103,724.00 0.00 2,080,565.00 314,311.59
State Aid - Current Year	35,380.00 (3,455.00) 103,724.00 0.00 2,080,565.00 314,311.59
Education Protection Account State Aid - Current Year State Aid - Prior Years 8012 35,380.00	35,380.00 (3,455.00) 103,724.00 0.00 2,080,565.00 314,311.59
State Aid - Prior Years 8019 (3,455.00) Transfers to Charter Schools in Lieu of Property Taxes 8096 103,724.00	(3,455.00) 103,724.00 0.00 2,080,565.00 314,311.59
Transfers to Charter Schools in Lieu of Property Taxes	103,724.00 0.00 2,080,565.00 314,311.59
Other LCFF Transfers 8091, 8097 0.00 0.00 Total, LCFF Sources 2,080,565.00 0.00 2. Federal Revenues (see NOTE in Section L) 314,311.59 No Child Left Behind/Every Student Succeeds Act 8290 314,311.59 Special Education - Federal 8181, 8182 0.00 Child Nutrition - Federal 8220 0.00 Donated Food Commodities 8221 0.00 Other Federal Revenues 8110, 8260-8299 0.00 0.00 Total, Federal Revenues 8110, 8260-8299 0.00 314,311.59 3. Other State Revenues StateRevSE 91,690.63 All Other State Revenues StateRevAO 37,051.83 210,254.84 Total, Other State Revenues 37,051.83 301,945.47 4. Other Local Revenues LocalRevAO 2,643.95 0.00	0.00 2,080,565.00 314,311.59
Total, LCFF Sources 2,080,565.00 0.00	2,080,565.00
2. Federal Revenues (see NOTE in Section L)	314,311.59
No Child Left Behind/Every Student Succeeds Act 8290 314,311.59 Special Education - Federal 8181, 8182 0.00 Child Nutrition - Federal 8220 0.00 Donated Food Commodities 8221 0.00 Other Federal Revenues 8110, 8260-8299 0.00 0.00 Total, Federal Revenues 8110, 8260-8299 0.00 0.00 Total, Federal Revenues 91,690.63 All Other State Revenues StateRevAO 37,051.83 210,254.84 Total, Other State Revenues 37,051.83 301,945.47 All Other Local Revenues LocalRevAO 2,643.95 0.00 LocalRevAO 2,643.95 0.00 All Other Local Revenues LocalRevAO 2,643.95 0.00 Control Revenues Control Re	
No Child Left Behind/Every Student Succeeds Act 8290 314,311.59 Special Education - Federal 8181, 8182 0.00 Child Nutrition - Federal 8220 0.00 Donated Food Commodities 8221 0.00 Other Federal Revenues 8110, 8260-8299 0.00 0.00 Total, Federal Revenues 8110, 8260-8299 0.00 0.00 Total, Federal Revenues 91,690.63 All Other State Revenues StateRevAO 37,051.83 210,254.84 Total, Other State Revenues 37,051.83 301,945.47 All Other Local Revenues LocalRevAO 2,643.95 0.00 LocalRevAO 2,643.95 0.00 All Other Local Revenues LocalRevAO 2,643.95 0.00 Control Revenues Control Re	
Special Education - Federal	
Child Nutrition - Federal 8220 0.00 Donated Food Commodities 8221 0.00 Other Federal Revenues 8110, 8260-8299 0.00 0.00 Total, Federal Revenues 0.00 314,311.59 3. Other State Revenues Special Education - State StateRevSE 91,690.63 All Other State Revenues StateRevAO 37,051.83 210,254.84 Total, Other State Revenues 37,051.83 301,945.47 4. Other Local Revenues LocalRevAO 2,643.95 0.00	0.00
Donated Food Commodities 8221 0.00 Other Federal Revenues 8110, 8260-8299 0.00 0.00 Total, Federal Revenues 0.00 314,311.59 3. Other State Revenues Special Education - State StateRevSE 91,690.63 All Other State Revenues StateRevAO 37,051.83 210,254.84 Total, Other State Revenues 37,051.83 301,945.47 4. Other Local Revenues LocalRevAO 2,643.95 0.00	0.00
Total, Federal Revenues 0.00 314,311.59	0.00
Total, Federal Revenues 0.00 314,311.59	0.00
3. Other State Revenues StateRevSE 91,690.63 All Other State Revenues StateRevAO 37,051.83 210,254.84 Total, Other State Revenues 37,051.83 301,945.47 4. Other Local Revenues LocalRevAO 2,643.95 0.00	314,311.59
Special Education - State	
All Other State Revenues	
Total, Other State Revenues 37,051.83 301,945.47 4. Other Local Revenues LocalRevAO 2,643.95 0.00	91,690.63
4. Other Local Revenues All Other Local Revenues LocalRevAO 2,643.95 0.00	247,306.67
All Other Local Revenues LocalRevAO 2,643.95 0.00	338,997.30
All Other Local Revenues LocalRevAO 2,643.95 0.00	
	2,643.95
Total, Local Revenues 2,643.95 0.00	2,643.95
	·
5. TOTAL REVENUES 2,120,260.78 616,257.06	2,736,517.84
B. EXPENDITURES (see NOTE in Section L)	
1. Certificated Salaries	
Certificated Teachers' Salaries 1100 269,396.09 49,961.36	319,357.45
Certificated Pupil Support Salaries 1200 123,192.93 39,537.79	162,730.72
Certificated Supervisors' and Administrators' Salaries 1300 158,925.00 37,575.00	196,500.00
Other Certificated Salaries 1900 0.00 0.00	0.00
Total, Certificated Salaries 551,514.02 127,074.15	678,588.17
2. Noncertificated Salaries	
Noncertificated Salaries Noncertificated Instructional Salaries 2100 74,361.93 18,884.35	93,246.28
Noncertificated Support Salaries 2200 92,526.20 5,415.00	97,941.20
Noncertificated Supervisors' and Administrators' Salaries 2300 98,250.00 0.00	98,250.00
Clerical, Technical and Office Salaries 2400 35,774.25 0.00	35,774.25
Other Noncertificated Salaries 2900 0.00 0.00	
Total, Noncertificated Salaries 300,912.38 24,299.35	0.00

July 1, 2021 to June 30, 2022

Charter School Name: SAVANT PREPARATORY ACADEMY OF BUSINESS

	Description	#: 36678760137935 Object Code	Unrestricted	Restricted	Total
2	Employee Benefits	Object Code	Unitestricted	Restricted	lotal
٥.	STRS	3101-3102	07 444 66	10 712 00	116,827.56
			97,114.66	19,712.90	
	PERS (AND III)	3201-3202	0.00	0.00	0.00
	OASDI / Medicare / Alternative	3301-3302	29,120.51	4,224.27	33,344.78
	Health and Welfare Benefits	3401-3402	77,940.25	7,211.93	85,152.18
	Unemployment Insurance	3501-3502	7,246.65	744.30	7,990.95
	Workers' Compensation Insurance	3601-3602	8,135.91	756.09	8,892.00
	OPEB, Allocated	3701-3702	0.00	0.00	0.00
	OPEB, Active Employees	3751-3752	0.00	0.00	0.00
	Other Employee Benefits	3901-3902	0.00	0.00	0.00
	Total, Employee Benefits		219,557.98	32,649.49	252,207.47
4	Books and Supplies				
٠.	Approved Textbooks and Core Curricula Materials	4100	27,836.68	15,484.84	43,321.52
	Books and Other Reference Materials	4200	3,979.78	0.00	3,979.78
		4300	47,084.87	16,834.32	63,919.19
	Materials and Supplies	4400	129,059.12	113,450.35	242,509.47
	Noncapitalized Equipment			•	· · · · · · · · · · · · · · · · · · ·
	Food	4700	112,447.34	0.00	112,447.34 466,177.30
	Total, Books and Supplies		320,407.79	145,769.51	400,177.30
5.	Services and Other Operating Expenditures				
	Subagreements for Services	5100	20,112.12	0.00	20,112.12
	Travel and Conferences	5200	475.00	0.00	475.00
	Dues and Memberships	5300	27,007.49	18,233.38	45,240.87
	Insurance	5400	25,257.00	0.00	25,257.00
	Operations and Housekeeping Services	5500	529.00	3,600.00	4,129.00
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	52,468.29	0.00	52,468.29
	Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
	Professional/Consulting Services and Operating Expend.	5800	198,093.29	63,717.96	261,811.25
	Communications	5900	30,499.97	16,000.00	46,499.97
	Total, Services and Other Operating Expenditures		354,442.16	101,551.34	455,993.50
			,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,
6.	Capital Outlay				
	(Objects 6100-6170, 6200-6500 modified accrual basis only)				
	Land and Land Improvements	6100-6170			0.00
	Buildings and Improvements of Buildings	6200			0.00
	Books and Media for New School Libraries or Major				
	Expansion of School Libraries	6300			0.00
	Equipment	6400			0.00
	Equipment Replacement	6500			0.00
	Lease Assets	6600			0.00
	Depreciation Expense (accrual basis only)	6900	0.00	0.00	0.00
	Amortization Expense - Lease Assets	6910	0.00	0.00	0.00
	Total, Capital Outlay		0.00	0.00	0.00
7	Other Outgo				
, , ,	Tuition to Other Schools	7110-7143			0.00
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
	All Other Transfers	7281-7299	0.00	0.00	0.00
	Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
	Debt Service:	1000 1000	0.00	0.00	0.00
	Interest	7438	72.73	0.00	72.73
	Principal (for modified accrual basis only)	7439	12.10	0.00	0.00
	Total Debt Service	1408	72.73	0.00	72.73
	Total, Other Outgo		72.73	0.00	72.73
	•				
8.	TOTAL EXPENDITURES		1,746,907.06	431,343.84	2,178,250.90

July 1, 2021 to June 30, 2022

Charter School Name: SAVANT PREPARATORY ACADEMY OF BUSINESS

	Description	Object Code	Unrestricted	Restricted	Total
C. E	XCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
E	EFORE OTHER FINANCING SOURCES AND USES (A5-B8)		373,353.72	184,913.22	558,266.94
	THER EINANGING COURGES (11050				
	THER FINANCING SOURCES / USES	0000 0070			0.00
	. Other Sources . Less: Other Uses	8930-8979 7630-7699			0.00
	Contributions Between Unrestricted and Restricted Accounts	7630-7699			0.00
٦	(must net to zero)	8980-8999			0.00
	(must het to zero)	0900-0999			0.00
4	. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. N	ET INCREASE (DECREASE) IN FUND BALANCE /NET POSITI	ON (C+D4)	373,353.72	184,913.22	558,266.94
F. F	UND BALANCE / NET POSITION				
1	. Beginning Fund Balance/Net Position				
	a. As of July 1	9791	1,073,476.25	(75,429.18)	998,047.07
	b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00
	c. Adjusted Beginning Fund Balance /Net Position		1,073,476.25	(75,429.18)	998,047.07
2	Ending Fund Balance /Net Position, June 30 (E+F1c)		1,446,829.97	109,484.04	1,556,314.01
	Components of Ending Fund Balance (Modified Accrual Ba	sis only)			
	a. Nonspendable				
	Revolving Cash (equals Object 9130)	9711			0.00
	2. Stores (equals Object 9320)	9712			0.00
	Prepaid Expenditures (equals Object 9330) All Others	9713			0.00
	All Others B. Restricted	9719 9740			0.00
	c. Committed	9740			0.00
	Stabilization Arrangements	9750			0.00
	Other Commitments	9760		-	0.00
	d. Assigned	9780		-	0.00
	e. Unassigned/Unappropriated	0.00		-	0.00
	Reserve for Economic Uncertainties	9789			0.00
	Unassigned/Unappropriated Amount	9790M			0.00
3	. Components of Ending Net Position (Accrual Basis only)				
	a. Net Investment in Capital Assets	9796	0.00	0.00	0.00
	b. Restricted Net Position	9797	3.00	109,484.04	109,484.04
	2	0.0.		100,101.04	100, 10 1.04
	c. Unrestricted Net Position	9790A	1,446,829.97	0.00	1,446,829.97

July 1, 2021 to June 30, 2022

Charter School Name: SAVANT PREPARATORY ACADEMY OF BUSINESS

	Description	Object Code	Unrestricted	Restricted	Total
G.	ASSETS	Object Gode	Omcounted	Restricted	Total
-	1. Cash				
	In County Treasury	9110	0.00	0.00	0.00
	Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
	In Banks	9120	888,918.49	277,272.65	1,166,191.14
	In Revolving Fund	9130	0.00	0.00	0.00
	With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
	Collections Awaiting Deposit	9140	0.00	0.00	0.00
	2. Investments	9150	0.00	0.00	0.00
	3. Accounts Receivable	9200	282,403.16	9,000.00	291,403.16
	4. Due from Grantor Governments	9290	311,401.35	173,393.68	484,795.03
	5. Stores	9320	0.00	0.00	0.00
	6. Prepaid Expenditures (Expenses)	9330	777.90	0.00	777.90
	7. Other Current Assets	9340	0.00	0.00	0.00
	8. Lease Receivable	9380	0.00	0.00	0.00
	9. Capital Assets (accrual basis only)	9400-9489	0.00	0.00	0.00
	10. TOTAL ASSETS		1,483,500.90	459,666.33	1,943,167.23
L.	DEFERRED OUTFLOWS OF RESOURCES				
п.	Deferred Outflows of Resources	9490	0.00	0.00	0.00
	1. Deletted Outflows of Resources	9490	0.00	0.00	0.00
	2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
١.	LIABILITIES				
"	Accounts Payable	9500	36,670.93	348,868.29	385,539.22
	2. Due to Grantor Governments	9590	0.00	0.00	0.00
	3. Current Loans	9640	0.00	0.00	0.00
	4. Unearned Revenue	9650	0.00	1,314.00	1,314.00
	5. Long-Term Liabilities (accrual basis only)	9660-9669	0.00	0.00	0.00
	2. 20.1g . 0 2.az (a.o a.a. z.a.o. 0)		0.00	0.00	0.00
	6. TOTAL LIABILITIES		36,670.93	350,182.29	386,853.22
J.	DEFERRED INFLOWS OF RESOURCES				
١٠.	Deferred Inflows of Resources	9690			0.00
	1. Dolonto milows of Nessources	3030			0.00
	2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K	FUND BALANCE /NET POSITION				
```	Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)				
	(must agree with Line F2)		1,446,829.97	109,484.04	1,556,314.01
	(macragico with Ellio i Z)		1,110,020.01	100,101.01	1,000,014.01

July 1, 2021 to June 30, 2022

Charter School Name: SAVANT PREPARATORY ACADEMY OF BUSINESS

CDS #: 36678760137935

#### L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

#### 1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")		Capital Outlay	Debt Service	Total
a. NONE	\$			0.00
b.	Ψ_			0.00
C.	-			0.00
d				0.00
e				0.00
f				0.00
g.				0.00
h	_			0.00
İ				0.00
j	_			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE		0.00	0.00	0.00

#### 2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

July 1, 2021 to June 30, 2022

Charter School Name: SAVANT PREPARATORY ACADEMY OF BUSINESS

3. Sı	upplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	
	Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
	ı ı	
c		
	TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	0.00
F	State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation: Results of this calculation will be used for comparison with 2020-21 expenditures. Failure to maintain the riflo percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction illocations for covered programs in 2023-24.	
a	. Total Expenditures (B8)	2,178,250.90
t	<ul> <li>Less Federal Expenditures (Total A2)</li> <li>[Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]</li> </ul>	314,311.59
c	Subtotal of State & Local Expenditures [a minus b]	1,863,939.31
c	l. Less Community Services [L2 Total]	0.00
E	. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	72.73
f	Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	0.00
	TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	\$1,863,866.58

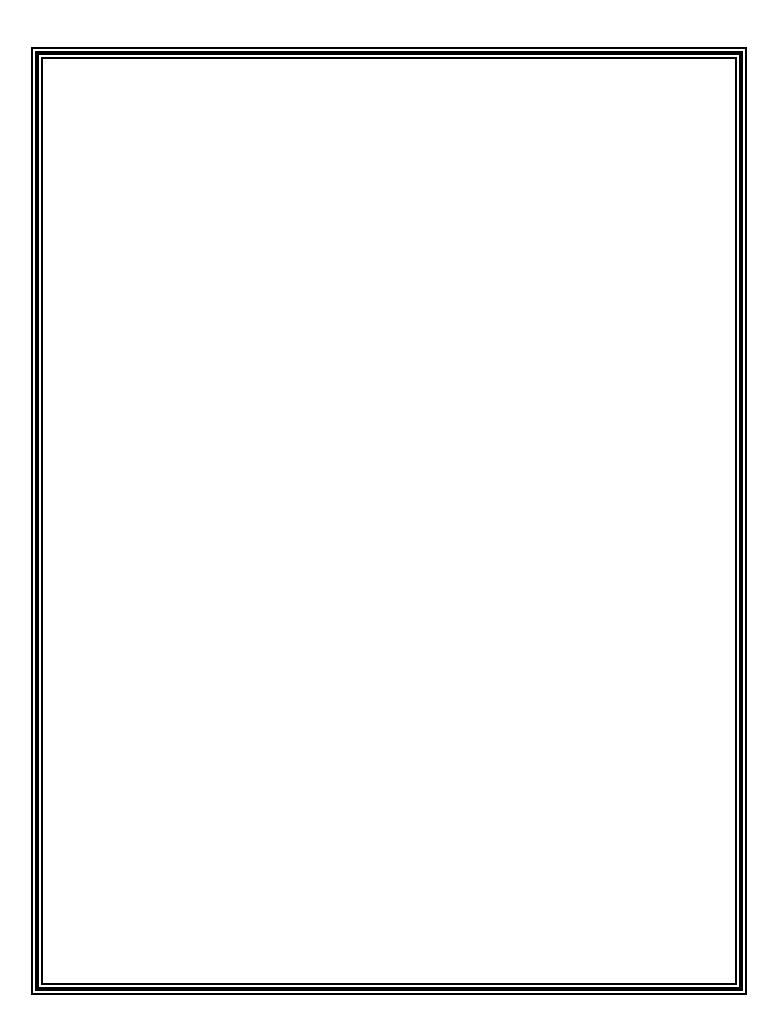


Business Services Branch Business Advisory Services 760 E. Brier Dr. San Bernardino, CA 92408 (909) 386-9676

# **SOAR Charter Academy**

# 2021-2022 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2022



#### CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM July 1, 2021 to June 30, 2022

#### **CHARTER SCHOOL CERTIFICATION**

	CH	n <mark>arter School Name:</mark> S			
			3667876011		
	Chart	er Approving Entity: S	*	ified	
			an Bernardino		
		Charter #: 0	962		<del></del>
	NOTE: An Alternative Form submitted to submission if the following information is		ment of Education	will not be considered a valid	
	For information regarding this report, please	contact:			
	For County Fiscal Contact:	For Approving Entity:		For Charter School:	
	Annette Baker Name	James Cunningham Name		Jim Weber Name	
	Business Advisor Title	Director of Accounting S	ervices	Charter Impact, Inc.	
	909-386-9676	909-381-1152		925-750-8090	
	Telephone	Telephone		Telephone	
	annette.baker@sbcss.net	jim.cunningham@sbcuse	d.k12.ca.us	iweber@charterimpact.com	
	Email address	Email address		Email address	
·	To the entity that approved the charter scho	ol:			
(_X_)			RT - ALTERNATIVE	FORM: This report	
\ <u></u>	has been approved, and is hereby filed by the				
	I da		2 8 3	1/20	
	Signed: Charter School Office	zial	Date: 0 0	101	
	(Original signature requ	uired)			
	Printed Name: Kristen Hadden LYISTY	Hadder	Title: Director of	Finance	
	Table Table Tour		¥ 1100. <u>0110001 01</u>	T HONO	
				***************************************	
	To the County Superintendent of Schools:	*******	D0000T ALTEO	NATOE CORNA This was a	
( <u>X</u> )	2021-22 CHARTER SCHOOL UNAUDITED is hereby filed with the County Superintendent				
	Mullet	SILVA	10)	4/00	
	Signed	mac	Date:	7/20	
	Authorized Regresentar Charter Approving Er	ntit			
	(Original signal are requ	ujo <del>ś</del> d)			
	Printed Name: Harold Sullins		Title: Assoc	iate Superintendent,	Business
			Facil	ities and Operations	
	To the Superintendent of Public Instruction:				
(_X_)		ACTUALS FINANCIAL	REPORT ALTERI	NATIVE FORM: This report has be	en
\ <u>-::-</u> /	verified for mathematical accuracy by the Co				
	Signed / AADHICKOR	W	Date: 10/5/	2022	
	County Superintendent/D	<del>-</del>	Date. 10/0/		
	(Original signature requ	uired)			

#### July 1, 2021 to June 30, 2022

Charter School Name: SOAR Charter Academy

**CDS #**: 36678760117192

Object Code Unrestricted Postricted

Charter Approving Entity: San Bernardino City Unified

County: San Bernardino

Charter #: 0982

This charter school uses the following basis of accounting:

Description

(Please enter an "X" in the applicable box below; check only one box)

**X** Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

	Description	Object Code	Unrestricted	Restricted	Total
A. F	REVENUES				
1	. LCFF Sources				
	State Aid - Current Year	8011	2,487,161.00		2,487,161.00
	Education Protection Account State Aid - Current Year	8012	1,756,060.00		1,756,060.00
	State Aid - Prior Years	8019	0.00		0.00
	Transfers to Charter Schools in Lieu of Property Taxes	8096	242,354.00		242,354.00
	Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
	Total, LCFF Sources	,	4,485,575.00	0.00	4,485,575.00
2	. Federal Revenues (see NOTE in Section L)				
	No Child Left Behind/Every Student Succeeds Act	8290		169,978.00	169,978.00
	Special Education - Federal	8181, 8182		0.00	0.00
	Child Nutrition - Federal	8220		302,662.60	302,662.60
	Donated Food Commodities	8221		0.00	0.00
	Other Federal Revenues	8110, 8260-8299	0.00	617,167.00	617,167.00
	Total, Federal Revenues		0.00	1,089,807.60	1,089,807.60
١ .	01. 01.4 B				
3	. Other State Revenues	01 1 5 05		222 222 22	000 000 00
	Special Education - State	StateRevSE		230,608.00	230,608.00
	All Other State Revenues	StateRevAO	85,963.46	334,717.44	420,680.90
	Total, Other State Revenues		85,963.46	565,325.44	651,288.90
1	. Other Local Revenues				
"	All Other Local Revenues	LocalRevAO	137,228.39	0.00	137,228.39
	Total, Local Revenues	LocalnevAO	137,228.39	0.00	137,228.39
	Total, Local Nevertues		137,220.39	0.00	137,220.39
5	. TOTAL REVENUES		4,708,766.85	1,655,133.04	6,363,899.89
	EXPENDITURES (see NOTE in Section L)				
1	. Certificated Salaries				
	Certificated Teachers' Salaries	1100	1,722,944.00	292,896.90	2,015,840.90
	Certificated Pupil Support Salaries	1200	62,499.96	0.00	62,499.96
	Certificated Supervisors' and Administrators' Salaries	1300	264,279.09	360,491.07	624,770.16
	Other Certificated Salaries	1900	0.00	0.00	0.00
	Total, Certificated Salaries		2,049,723.05	653,387.97	2,703,111.02
-	. Noncertificated Salaries				
1	Noncertificated Instructional Salaries	2100	106,978.61	233,560.21	340,538.82
		2200	0.00	0.00	0.00
	Noncertificated Support Salaries	H			
	Noncertificated Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00
	Clerical, Technical and Office Salaries	2400	73,852.87	115,818.93	189,671.80
	Other Noncertificated Salaries	2900	161,190.39	0.00	161,190.39
	Total, Noncertificated Salaries		342,021.87	349,379.14	691,401.01

#### July 1, 2021 to June 30, 2022

Charter School Name: SOAR Charter Academy

<b>5</b> 14	CDS #: 36678760117192			
Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	341,863.42	110,553.24	452,416.66
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	56,228.55	36,200.79	92,429.34
Health and Welfare Benefits	3401-3402	360,567.22	151,143.80	511,711.02
Unemployment Insurance	3501-3502	11,806.39	4,948.64	16,755.03
Workers' Compensation Insurance	3601-3602	18,455.14	7,736.86	26,192.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00
	3751-3752 3751-3752	0.00	0.00	0.00
OPEB, Active Employees				
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		788,920.72	310,583.33	1,099,504.05
4. Books and Supplies				
	4400	40 470 70	0.00	40 470 70
Approved Textbooks and Core Curricula Materials	4100	18,478.76	0.00	18,478.76
Books and Other Reference Materials	4200	0.00	0.00	0.00
Materials and Supplies	4300	166,611.27	28,568.38	195,179.65
Noncapitalized Equipment	4400	61,615.15	8,754.67	70,369.82
Food	4700	480.00	298,319.94	298,799.94
Total, Books and Supplies		247,185.18	335,642.99	582,828.17
5. Services and Other Operating Expenditures		<b></b> =		
Subagreements for Services	5100	45,157.25	237,183.75	282,341.00
Travel and Conferences	5200	9,412.88	0.00	9,412.88
Dues and Memberships	5300	18,325.01	0.00	18,325.01
Insurance	5400	81,872.27	0.00	81,872.27
Operations and Housekeeping Services	5500	195,781.74	0.00	195,781.74
Rentals, Leases, Repairs, and Noncap. Improvements	5600	123,189.98	0.00	123,189.98
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	437,465.09	17,325.00	454,790.09
Communications	5900	33,243.87	0.00	33,243.87
Total, Services and Other Operating Expenditures	3300	944,448.09	254,508.75	1,198,956.84
Total, dervices and other operating Expericitures		344,440.03	204,000.70	1,130,330.04
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis on	lv)			
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major	0200			0.00
•	2000			0.00
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Depreciation Expense (accrual basis only)	6900	63,955.60	0.00	63,955.60
Amortization Expense - Lease Assets	6910	0.00	0.00	0.00
Total, Capital Outlay		63,955.60	0.00	63,955.60
•				
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:	1000-1009	0.00	0.00	0.00
Interest	7438	0.00	0.00	0.00
		0.00	0.00	
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		4,436,254.51	1,903,502.18	6,339,756.69
O. TOTAL EXPENDITURES		4,430,234.31	1,903,302.18	0,339,730.09

#### July 1, 2021 to June 30, 2022

Charter School Name: SOAR Charter Academy

	Description	Object Code	Unrestricted	Restricted	Total
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		272,512.34	(248,369.14)	24,143.20
n	OTHER FINANCING SOURCES / USES				
	1. Other Sources	8930-8979	0.00	0.00	0.00
	2. Less: Other Uses	7630-7699	0.00	0.00	0.00
	3. Contributions Between Unrestricted and Restricted Accounts			5.55	
	(must net to zero)	8980-8999	(248,369.14)	248,369.14	0.00
	4 TOTAL OTHER SINANOING COURSES (11050		(0.40,000,44)	040,000,44	0.00
	4. TOTAL OTHER FINANCING SOURCES / USES		(248,369.14)	248,369.14	0.00
E.	NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (	(C+D4)	24,143.20	0.00	24,143.20
F.	FUND BALANCE / NET POSITION				
	Beginning Fund Balance/Net Position				
	a. As of July 1	9791	2,687,250.52	4,027.00	2,691,277.52
	b. Adjustments/Restatements	9793, 9795	3,683.48	(4,027.00)	(343.52)
	c. Adjusted Beginning Fund Balance /Net Position		2,690,934.00	0.00	2,690,934.00
	2. Ending Fund Balance /Net Position, June 30 (E+F1c)		2,715,077.20	0.00	2,715,077.20
	Components of Ending Fund Balance (Modified Accrual Basis	only)			
	a. Nonspendable	0=44			0.00
	Revolving Cash (equals Object 9130)	9711			0.00
	<ol> <li>Stores (equals Object 9320)</li> <li>Prepaid Expenditures (equals Object 9330)</li> </ol>	9712 9713			0.00
	All Others	9713 9719			0.00
	b. Restricted	9719 9740			0.00
	c. Committed	3140			0.00
	Stabilization Arrangements	9750			0.00
	2. Other Commitments	9760			0.00
	d. Assigned	9780			0.00
	e. Unassigned/Unappropriated				
	Reserve for Economic Uncertainties	9789			0.00
	Unassigned/Unappropriated Amount	9790M			0.00
	3. Components of Ending Net Position (Accrual Basis only)				
	a. Net Investment in Capital Assets	9796	387,286.56	0.00	387,286.56
	b. Restricted Net Position	9797		0.00	0.00
	c. Unrestricted Net Position	9790A	2,327,790.64	0.00	2,327,790.64

#### July 1, 2021 to June 30, 2022

Charter School Name: SOAR Charter Academy

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	2,056,000.96	(25,487.25)	2,030,513.71
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	0.00	0.00	0.00
4. Due from Grantor Governments	9290	1,329,311.52	561,819.88	1,891,131.40
5. Stores	9320	0.00	0.00	0.00
<ol><li>Prepaid Expenditures (Expenses)</li></ol>	9330	46,278.28	0.00	46,278.28
7. Other Current Assets	9340	19,865.00	0.00	19,865.00
8. Lease Receivable	9380	0.00	0.00	0.00
<ol><li>Capital Assets (accrual basis only)</li></ol>	9400-9489	387,286.56	0.00	387,286.56
10. TOTAL ASSETS		3,838,742.32	536,332.63	4,375,074.95
H. DEFERRED OUTFLOWS OF RESOURCES				
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	1,123,665.12	4,187.95	1,127,853.07
2. Due to Grantor Governments	9590	0.00	0.00	0.00
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	0.00	532,144.68	532,144.68
5. Long-Term Liabilities (accrual basis only)	9660-9669	0.00	0.00	0.00
6. TOTAL LIABILITIES		1,123,665.12	536,332.63	1,659,997.75
5		.,.20,000.12	200,002.00	,,000,000
J. DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows of Resources	9690	0.00	0.00	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) -	(I6 + J2)			
(must agree with Line F2)		2,715,077.20	0.00	2,715,077.20

July 1, 2021 to June 30, 2022

Charter School Name: SOAR Charter Academy

**CDS #**: 36678760117192

#### L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

#### 1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

	Federal Program Name (If no amounts, indicate "NONE")
	NONE
b.	
C.	
d.	
e.	
f.	
g.	
h.	
i.	
j.	
	TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE

	Capital Outlay	Debt Service	Total
\$	0.00	0.00	0.00
•			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
	0.00	0.00	0.00

## 2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)	
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

#### July 1, 2021 to June 30, 2022

Charter School Name: SOAR Charter Academy

**CDS #**: 36678760117192

3. S	Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	Amount
	Brief Description i.e., COVID-19 (If no amounts, indicate "None")	
	a. None	0.00
	b c	
	d	
	TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	0.00
	State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation: Results of this calculation will be used for comparison with 2020-21 expenditures. Failure to maintain the r 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction allocations for covered programs in 2023-24.	
	a. Total Expenditures (B8)	6,339,756.69
	<ul> <li>b. Less Federal Expenditures (Total A2)         [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]     </li> </ul>	1,089,807.60
	c. Subtotal of State & Local Expenditures [a minus b]	5,249,949.09
,	d. Less Community Services [L2 Total]	0.00
,	e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	63,955.60
	f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	0.00
	TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE \$	5,185,993.49

[c minus d minus e minus f]

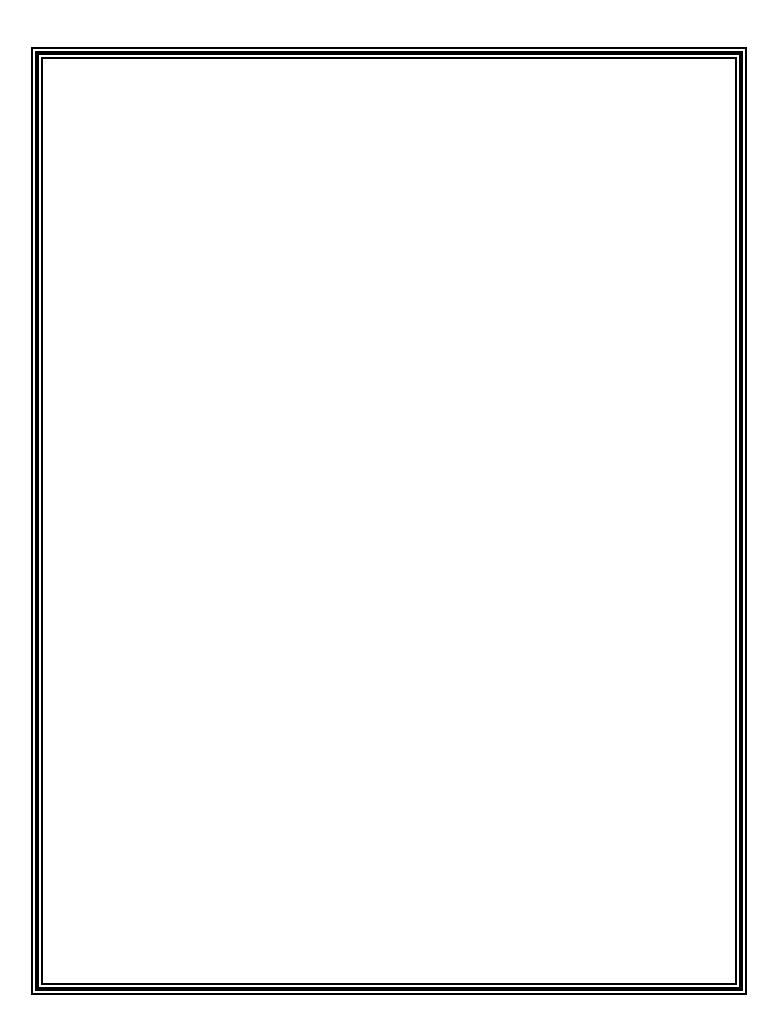


Business Services Branch Business Advisory Services 760 E. Brier Dr. San Bernardino, CA 92408 (909) 386-9676

# Woodward Leadership Academy

# 2021-2022 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2022



#### CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM July 1, 2021 to June 30, 2022

## **CHARTER SCHOOL CERTIFICATION**

	Charter School Name: Woodward Leadership Academy					
		CDS #: 38678760126714				
Charter Approving Entity: San Bernardino City United  County: San Bernardino						
		County: San Bernardino				
		Charter # : 1438	230			
	NOTE: An Alternative Form submitted to the following information is missing:	California Department of Education will not	be considered a valid submission if the			
For information regarding this report, please contact:  For County Flacal Contact:  For Approving Entity:  For Charter School:						
	For County Fiscal Contact  Annette Baker  Name  Name  For Approving Entity:  James Cunningham  Name		For Charter School:			
	Annette Baker	James Cunningham	Zach Wolfe			
	Name		Name			
	Business Advisor	Director of Accounting Services	Back Office Consultant			
	Titte	Title	Title			
	909-388-5741	000 204 4462	040 047 7049			
	Telephone	909-381-1152 Telephone	619-817-7643 Telephone			
	· · · · · · · · · · · · · · · · · · ·	respitation	reiopiono			
	annetta.baker@abcas.net	Jim.cunningham@sbcusd.k12.ca.us	zach@thecbogroup.com			
	Email address	Email address	Email address			
•	To the entity that approved the charter school:					
	To the entity traitapproved the charter school:					
( <u>X</u> )	2021-22 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code. Section 42100(b).					
	7	. 1. 800	4 40			
	Signed:	Date: 8-2	1-22			
	Charter School Office					
	(Original algnature requ	uired)				
	Machaella.					
	Printed Name: Maisha Turner	Tiles Decedebate				
	Mastris Turnor	Title: Boardchair	<del></del>			
	To the County Superintendent of Schools:					
	2024 20 CHARTER COHOOL IINIAHIRETER AS	TALLO FILIALISIA DERORE AL TERALATA	F PODA TO LOUIS			
( <u>X</u> )	2021-22 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT ALTERNATIVE FORM: This report is hereby filed with the County Superintendent present to Education Code Section 42100(a).					
	is nereby filed with the County Supermenter	persuant to Education Code Section 42100(8)	,			
	Dhialle		1/2-			
	Signed: / //////////////////////////////////	Date:	1/27			
	Authorized Representation					
	Charter Approving En	,				
	(Original signs thre requ	g=0)				
	Printed Harold Sullins					
	Name: narotu Suttins	Title: ASSOC	<u>iate Superintendent, Business,</u>			
		Facil	ities and Operations			
-						
	To the Superintendent of Public Instruction:					
( <u>X</u> )						
	verified for mathematical accuracy by the Cour	my Superintendent of Schools pursuant to Educ	cation Code Section 42100(a).			
	(No sitas Da	on . I				
	Signed: Walles Sax	Date:				
	County Superintendent/D					
	(Original algnature requ					
	* * A. A. A. A. A. A. A. A. A. A. A. A. A.					

#### July 1, 2021 to June 30, 2022

Charter School Name: Woodward Leadership Academy

**CDS #**: 36678760126714

Object Code Unrestricted Restricted Total

Charter Approving Entity: San Bernardino City Unified

County: San Bernardino

Charter #: 1438

This charter school uses the following basis of accounting:

Description

(Please enter an "X" in the applicable box below; check only one box)

**X** Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

	Description	Object Code	Unrestricted	Restricted	Total
A.	REVENUES				
	1. LCFF Sources				
	State Aid - Current Year	8011	622,630.00		622,630.00
	Education Protection Account State Aid - Current Year	8012	368,428.00		368,428.00
	State Aid - Prior Years	8019	(95,898.00)		(95,898.00)
	Transfers to Charter Schools in Lieu of Property Taxes	8096	51,272.63		51,272.63
	Other LCFF Transfers	8091, 8097	01,272.00		0.00
	Total, LCFF Sources	0031, 0037	946,432.63	0.00	946,432.63
	Total, LCTT Sources		940,432.03	0.00	340,432.03
	2. Federal Revenues (see NOTE in Section L)				
	No Child Left Behind/Every Student Succeeds Act	8290		58,963.00	58,963.00
	Special Education - Federal	8181, 8182	_	00,000.00	0.00
	Child Nutrition - Federal	8220	_	86,264.30	86,264.30
	Donated Food Commodities	8221	-	00,201.00	0.00
	Other Federal Revenues	8110, 8260-8299		270,398.54	270,398.54
	Total, Federal Revenues	0110, 0200-0233	0.00	415,625.84	415,625.84
	Total, I edetal Neverlues		0.00	413,023.04	410,020.04
	3. Other State Revenues				
	Special Education - State	StateRevSE	_		0.00
	All Other State Revenues	StateRevAO	70,652.48	301,355.77	372,008.25
	Total, Other State Revenues	GlatertevAG	70,652.48	301,355.77	372,008.25
	Total, Other State Nevertues		70,032.40	301,333.77	372,000.23
	4. Other Local Revenues				
	All Other Local Revenues	LocalRevAO	4,312.52		4,312.52
	Total, Local Revenues	200411107710	4,312.52	0.00	4,312.52
	rotal, Local Nevertues		4,012.02	0.00	7,012.02
	5. TOTAL REVENUES		1,021,397.63	716,981.61	1,738,379.24
	EXPENDITURES (see NOTE in Section L)				
	1. Certificated Salaries				
	Certificated Teachers' Salaries	1100	304,847.76	1,153.06	306,000.82
	Certificated Pupil Support Salaries	1200	29,178.88	28,505.64	57,684.52
	Certificated Supervisors' and Administrators' Salaries	1300			0.00
	Other Certificated Salaries	1900			0.00
	Total, Certificated Salaries		334,026.64	29,658.70	363,685.34
					·
	2. Noncertificated Salaries				
	Noncertificated Instructional Salaries	2100	771.40	138,518.30	139,289.70
	Noncertificated Support Salaries	2200	11,188.48		11,188.48
	Noncertificated Supervisors' and Administrators' Salaries	2300	59,803.21	6,973.94	66,777.15
	Clerical, Technical and Office Salaries	2400			0.00
	Other Noncertificated Salaries	2900	50,959.01	23,311.38	74,270.39
	Total, Noncertificated Salaries		122,722.10	168,803.62	291,525.72
	Description	Object Code	Unrestricted	Restricted	Total
	3. Employee Benefits				
	STRS	3101-3102	57,390.98	4,778.22	62,169.20
	PERS	3201-3202			0.00
	OASDI / Medicare / Alternative	3301-3302	14,443.93	13,309.06	27,752.99
	Health and Welfare Benefits	3401-3402	41,558.15	7,167.18	48,725.33
	Unemployment Insurance	3501-3502	5,847.67	3,448.74	9,296.41
	Workers' Compensation Insurance	3601-3602	8,984.00	-,	8,984.00
	OPEB, Allocated	3701-3702	-,		0.00
	OPEB, Active Employees	3751-3752			0.00
	Other Employee Benefits	3901-3902			0.00
	California Penartmental Education Penartmental Education		128,224.73	28,703.20	156,927.93
	California Department of Charles School Financial Report	Page 1 of 5	120,227.10		
ı	Certification Form (Revised 03/15/20)	l	ı	10	/6/2022 2:58 PM

July 1, 2021 to June 30, 2022

Charter School Name: Woodward Leadership Academy

	CDS	#: 36678760126714			
4	. Books and Supplies				
	Approved Textbooks and Core Curricula Materials	4100		10,262.00	10,262.00
	Books and Other Reference Materials	4200			0.00
	Materials and Supplies	4300	27,083.16	45,686.31	72,769.47
	Noncapitalized Equipment	4400	2,599.71	102,509.22	105,108.93
	Food	4700	00 000 07	78,765.73	78,765.73
	Total, Books and Supplies		29,682.87	237,223.26	266,906.13
5	. Services and Other Operating Expenditures				
	Subagreements for Services	5100			0.00
	Travel and Conferences	5200	1,103.09	5,975.19	7,078.28
	Dues and Memberships	5300	365.29	2,190.00	2,555.29
	Insurance	5400	22,011.94	0.00	22,011.94
	Operations and Housekeeping Services	5500	46,202.97	820.08	47,023.05
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	8,066.23	68,500.00	76,566.23
	Transfers of Direct Costs	5700-5799	24.422.75	100.070.47	0.00
	Professional/Consulting Services and Operating Expend.	5800	84,403.75	130,076.47	214,480.22
	Communications  Total Services and Other Operating Expanditures	5900	7,154.19 169,307.46	791.46 208,353.20	7,945.65 377,660.66
	Total, Services and Other Operating Expenditures		109,307.40	206,353.20	377,000.00
6	. Capital Outlay				
	(Objects 6100-6170, 6200-6500 modified accrual basis only)				
	Land and Land Improvements	6100-6170			0.00
	Buildings and Improvements of Buildings	6200			0.00
	Books and Media for New School Libraries or Major				
	Expansion of School Libraries	6300			0.00
	Equipment	6400			0.00
	Equipment Replacement	6500			0.00
	Lease Assets	6600 6900	33,507.67		0.00 33,507.67
	Depreciation Expense (accrual basis only) Amortization Expense - Lease Assets	6910	33,507.07		0.00
	Total, Capital Outlay	0910	33,507.67	0.00	33,507.67
			00,007.07	0.00	00,007.07
7	. Other Outgo				
	Tuition to Other Schools	7110-7143			0.00
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213		00.040.40	0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		90,218.42	90,218.42
	Transfers of Apportionments to Other LEAs - All Other All Other Transfers	7221-7223AO 7281-7299			0.00
	Transfers of Indirect Costs	7300-7399	(12,349.54)	12,349.54	0.00
	Debt Service:	1000 1000	(12,010.01)	12,010.01	0.00
	Interest	7438			0.00
	Principal (for modified accrual basis only)	7439			0.00
	Total Debt Service		0.00	0.00	0.00
	Total, Other Outgo		(12,349.54)	102,567.96	90,218.42
8	. TOTAL EXPENDITURES		805,121.93	775,309.94	1,580,431.87
J	Description	Object Code	Unrestricted	Restricted	Total
	XCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	,			
В	EFORE OTHER FINANCING SOURCES AND USES (A5-B8)		216,275.70	(58,328.33)	157,947.37
D (	THER FINANCING SOURCES / USES				
	. Other Sources	8930-8979			0.00
-	Less: Other Uses	7630-7699			0.00
	Contributions Between Unrestricted and Restricted Accounts				0.00
	(must net to zero)	8980-8999	(58,328.33)	58,328.33	0.00
_					
4	. TOTAL OTHER FINANCING SOURCES / USES		(58,328.33)	58,328.33	0.00
F. N	ET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION	(C+D4)	157,947.37	0.00	157,947.37
,		( - · = ·)	101,041.01	0.00	107,017.07
F. F	UND BALANCE / NET POSITION				
1	. Beginning Fund Balance/Net Position				
	a. Ās of July 1	9791	358,563.24	27,716.18	386,279.42
	b. Adjustments/Restatements	9793, 9795	43,844.18	(27,716.18)	16,128.00
	c. Adjusted Beginning Fund Balance /Net Position		402,407.42	0.00	402,407.42
2	Ending Funds Balance (National Polance (Natified Account Polance (Natified Account Polance)	iogo-OloAE	560,354.79	0.00	560,354.79
	Components of Ending Fund Balance (Modified Accrual Basis Certification Form (Revised 03/15/20)	₽ <b>®1HY</b> )°		10	/6/2022 2:58 PM

July 1, 2021 to June 30, 2022

Charter School Name: Woodward Leadership Academy

	CDS #	: 36678760126714			
	a. Nonspendable				
	Revolving Cash (equals Object 9130)	9711			0.00
	2. Stores (equals Object 9320)	9712			0.00
	3. Prepaid Expenditures (equals Object 9330)	9713			0.00
	4. All Others	9719			0.00
	b. Restricted	9740			0.00
	c. Committed	3740			0.00
		9750			0.00
	Stabilization Arrangements     Other Committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the committee and the commit			_	
	2. Other Commitments	9760			0.00
	d. Assigned	9780		_	0.00
	e. Unassigned/Unappropriated				
	Reserve for Economic Uncertainties	9789			0.00
	Unassigned/Unappropriated Amount	9790M			0.00
;	3. Components of Ending Net Position (Accrual Basis only)				
	a. Net Investment in Capital Assets	9796	95,095.16		95,095.16
	b. Restricted Net Position	9797		0.00	0.00
	c. Unrestricted Net Position	9790A	465,259.63	0.00	465,259.63
	Description	Object Code	Unrestricted	Restricted	Total
G. /	ASSETS				
	1. Cash				
	In County Treasury	9110			0.00
	Fair Value Adjustment to Cash in County Treasury	9111			0.00
	In Banks	9120	293,903.25		293,903.25
	In Revolving Fund	9130			0.00
	With Fiscal Agent/Trustee	9135			0.00
	Collections Awaiting Deposit	9140			0.00
	2. Investments	9150			0.00
1	3. Accounts Receivable	9200	446,835.17		446,835.17
	4. Due from Grantor Governments	9290	110,000.11		0.00
	5. Stores	9320			0.00
		9330	35,718.46		35,718.46
			33,7 10.40		
		9340			0.00
	B. Lease Receivable	9380	05.005.40		0.00
,	Capital Assets (accrual basis only)	9400-9489	95,095.16		95,095.16
	10. TOTAL ASSETS		871,552.04	0.00	871,552.04
	10. TOTAL ASSETS		071,002.04	0.00	071,002.04
	DEFENDED OUTELOWS OF DESCURCES				
	DEFERRED OUTFLOWS OF RESOURCES	0.400			0.00
'	1. Deferred Outflows of Resources	9490			0.00
] .	TOTAL DEFENDED OUTELOWS		0.00	0.00	0.00
2	2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
l	LADULTIES				
	LIABILITIES		46		
	1. Accounts Payable	9500	106,739.85		106,739.85
	2. Due to Grantor Governments	9590	73,056.00		73,056.00
;	3. Current Loans	9640			0.00
	4. Unearned Revenue	9650	131,401.40		131,401.40
	5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
(	6. TOTAL LIABILITIES		311,197.25	0.00	311,197.25
J. I	DEFERRED INFLOWS OF RESOURCES				
	Deferred Inflows of Resources	9690			0.00
2	2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
	FUND DAI ANOS (NET DOCITION				
K. I	FUND BALANCE /NET POSITION				
	Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)				
	(must agree with Line F2)		560,354.79	0.00	560,354.79

#### L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING
CARREST OF THE COMPLIANCE WITH
CHECK OF THE GEODERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT: 10/6/2022 2:58 PM

July 1, 2021 to June 30, 2022

Charter School Name: Woodward Leadership Academy

**CDS #**: 36678760126714

Capital Outlay

**Debt Service** 

Total

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

0.00

0.00 _{10/6/2022} 2:58 PM

1.	Federal	Revenue	Used for	Capital	Outlay	and Debt	Service
----	---------	---------	----------	---------	--------	----------	---------

Federal Program Name (If no amounts, indicate "NONE")

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

	a. NONE	\$			
	b.	Ψ			
	C	•			
	d				<u> </u>
	e				-
	f				
	g. h				
	i.	•			
	j	•			
	TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE		0.00	0.00	
2.	Community Services Expenditures Provide the amount of State and Local funds reported in Section B that we	ere expended f	or Community Se	ervices Activities:	
	Objects of Expenditures		(E	Amount Enter "0.00" if non	e)
	a. Certificated Salaries	1000-1999		0.00	
	b. Noncertificated Salaries	2000-2999		0.00	
	c. Employee Benefits	3000-3999	•	0.00	
	d. Books and Supplies	4000-4999		0.00	
	e. Services and Other Operating Expenditures	5000-5999		0.00	
	TOTAL COMMUNITY SERVICES EXPENDITURES			0.00	
3.	Supplemental State and Local Expenditures resulting from a Presiden	itially Declare	d Disaster		
-		,		Amount	
	Brief Description i.e., COVID-19 (If no amounts, indicate "None")				
	a. None				
	b.				
	С.				_
	d				
	TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)			0.00	
4.	State and Local Expenditures to be Used for ESSA Annual Maintenar Results of this calculation will be used for comparison with 2020-21 expen 90 percent expenditure level on either an aggregate or per capita expendituallocations for covered programs in 2023-24.	nditures. Failure	e to maintain the r		
	a. Total Expenditures (B8)			1,580,431.87	
	<ul> <li>b. Less Federal Expenditures (Total A2)         [Revenues are used as proxy for expenditures because most federal re are normally recognized in the period that qualifying expenditures are in     </li> </ul>			415,625.84	
	c. Subtotal of State & Local Expenditures [a minus b]			1,164,806.03	
	d. Less Community Services [L2 Total]			0.00	
	e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 a California Department of Education	and 6910]		33,507.67	

f. Learnerschool Financial Research and Local Expenditures resulting from a Presidentially

July 1, 2021 to June 30, 2022

Charter School Name: Woodward Leadership Academy

**CDS #**: 36678760126714

**Declared Disaster** 

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

[c minus d minus e minus f]

\$ 1,131,298.36



Business Services Branch Business Advisory Services 760 E. Brier Dr. San Bernardino, CA 92408 (909) 386-9676