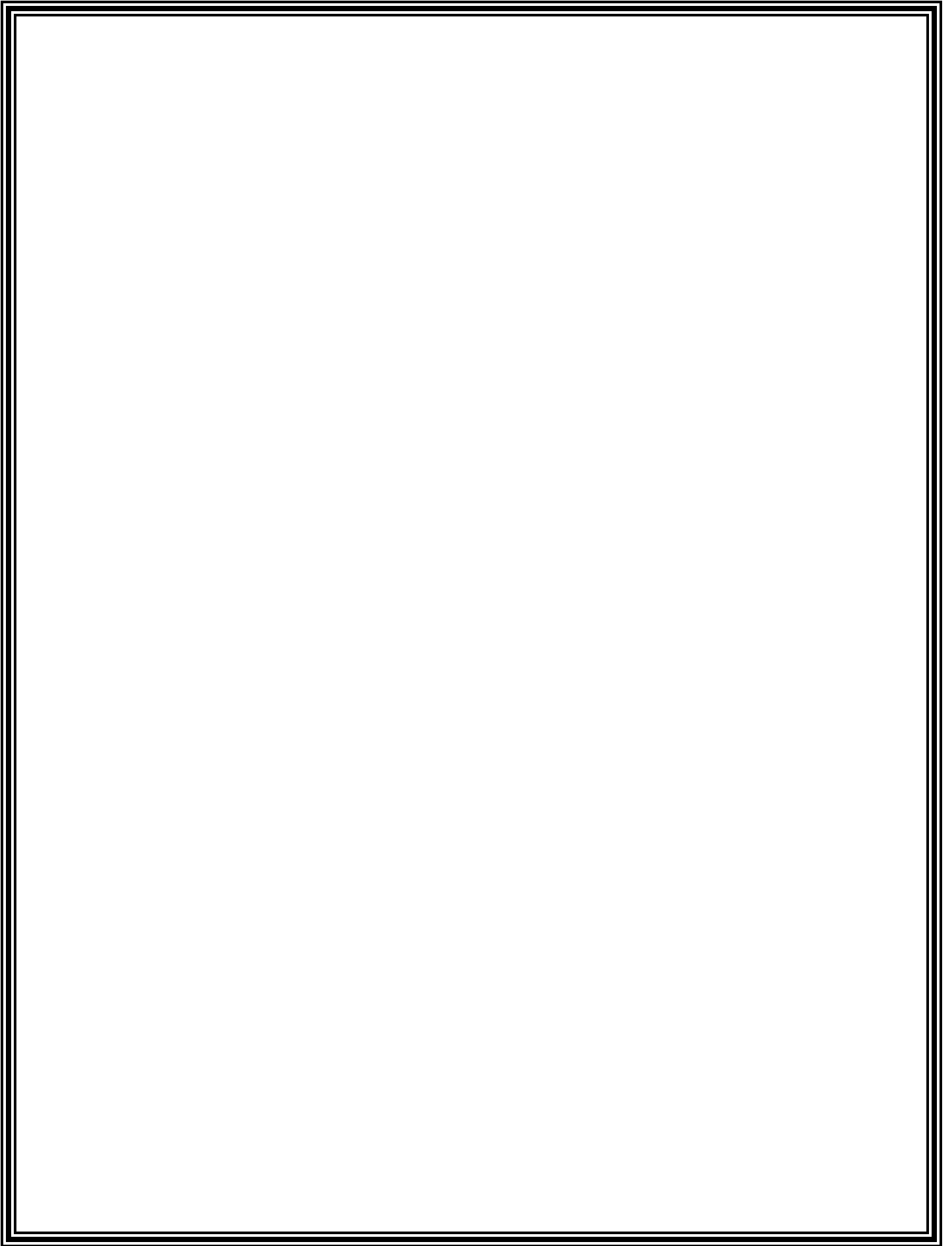


San Bernardino City Unified School District

2021-2022 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2022



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: Karen Cunningham
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: 9-20-22

To the Superintendent of Public Instruction:

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

Signed: W. J. Cerrito
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:

Thomas Cassida

Name

Director, Business Advisory Services

Title

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For School District:

Harold Sullins

Name

Associate Superintendent

Title

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FINAL-ORIGINAL

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

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.45%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	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 Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	4.24%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

Thomas Cassida
Name
Director, Business Advisory Services
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(909) 386-9677
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thomas.cassida@sbcass.net
E-mail Address

For School District:

Harold Sullins
Name
Associate Superintendent
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			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		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									
1) Certificated Salaries	1000-1999		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%
2) Classified Salaries	2000-2999		67,356,313.44	33,468,909.48	100,825,222.92	76,386,633.64	35,934,074.78	112,320,708.42	11.4%
3) Employee Benefits	3000-3999		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	4000-4999		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	5000-5999		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	6000-6999		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%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		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	7300-7399		(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									
1) 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	0.0%
3) Contributions	8980-8999		(67,515,529.02)	67,515,529.02	0.00	(83,056,446.60)	83,056,446.60	0.00	0.0%
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%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
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									
1) 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		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		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		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%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	216,565,993.25	87,017,463.41	303,583,456.66				
1) Fair Value Adjustment to Cash in County Treasury		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				
K. FUND EQUITY									

			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			108,784,265.82	83,117,430.47	191,901,696.29				

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	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 Taxes		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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		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	6,742,549.30	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 Materials		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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		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 Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
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 Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(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 Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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' Salaries		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		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			67,356,313.44	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		3101-3102	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		3201-3202	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		3301-3302	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		3401-3402	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		3501-3502	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		3601-3602	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		3701-3702	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		3751-3752	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		3901-3902	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		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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	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 EXPENDITURES									
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%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	604.69	582,921.86	583,526.55	0.00	45,279.46	45,279.46	-92.2%
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	New
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 Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		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	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	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%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	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	0.0%
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	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(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		8990	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%

			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	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	1.1%
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 - B10)			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									
1) 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	0.0%
3) Contributions		8980-8999	(67,515,529.02)	67,515,529.02	0.00	(83,056,446.60)	83,056,446.60	0.00	0.0%
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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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									
1) 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		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%

Resource	Description	2021-22 Unaudited Actuals	2022-23 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 Secti	4,110,677.95	4,110,677.95
9010	Other Restricted Local	22,352,580.69	22,352,580.69
Total, Restricted Balance		83,117,430.47	72,768,614.03

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,607,871.32	0.00	-100.0%
5) TOTAL, REVENUES			1,607,871.32	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,235,184.76	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,235,184.76	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			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%
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)			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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	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		
4) 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					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,137,467.68		

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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	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 EXPENDITURES			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 COSTS			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					
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%
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)			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%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
8210	Student Activity Funds	1,972,193.53	2,137,467.68
Total, Restricted 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%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	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)			450,311.93	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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		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					
1) Cash					
a) in County Treasury		9110	2,638,433.23		
1) Fair Value Adjustment to Cash in County Treasury		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		
I. 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					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			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	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	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	-41.1%
TOTAL, OTHER STATE REVENUE			358,353.47	242,051.86	-32.5%

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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	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	5,375.15	10,436.00	94.2%
Dues and Memberships		5300	600.00	1,500.00	150.0%
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 Improvements		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	-16.6%
Communications		5900	20,104.58	7,500.00	-62.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			354,261.49	319,346.00	-9.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	278,297.29	261,972.00	-5.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			278,297.29	261,972.00	-5.9%
TOTAL, EXPENDITURES			7,792,995.83	7,802,570.86	0.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	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 (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					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	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, Restricted 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%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	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 FINANCING SOURCES AND USES (A5 - B9)			(2,499,750.41)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(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		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					
a) in County Treasury		9110	3,978,989.12		
1) 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					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	767,911.89		
2) 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)			3,076,889.79		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	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 Investments		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					
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			255,344.56	105,160.00	-58.8%
TOTAL, REVENUES			10,407,160.30	14,336,501.00	37.8%

Description	Resource Codes	Object Codes	2021-22 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	35,154.56	41,966.00	19.4%
Workers' Compensation		3601-3602	138,305.06	161,152.00	16.5%
OPEB, Allocated		3701-3702	71,372.35	86,890.00	21.7%
OPEB, Active Employees		3751-3752	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	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		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 EXPENDITURES			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 Costs)			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 COSTS			526,384.67	562,537.00	6.9%
TOTAL, EXPENDITURES			12,906,910.71	14,336,501.00	11.1%

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					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,499,750.41)	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%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	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, Restricted 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
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,973,244.71	2,014,671.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			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%

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%
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		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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,425,504.80		
1) Fair Value Adjustment to Cash in County Treasury		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		
I. 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		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 Improvements		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 EXPENDITURES			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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	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%

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%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(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%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,840,366.64	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 (A5 - B9)			(27,070,099.72)	(44,098,270.27)	62.9%
D. OTHER FINANCING SOURCES/USES					
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%
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			608,306.90	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)			(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%
2) Ending Balance, June 30 (E + F1e)			52,219,331.08	8,121,060.81	-84.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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		
1) 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		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	2.00	0.00	-100.0%
Interest		8660	508,783.33	322,502.76	-36.6%
Net Increase (Decrease) in the Fair Value of Investments		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 Improvements		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	New

Description	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 EXPENDITURES			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 Costs)			6,840,366.64	9,424,812.00	37.8%
TOTAL, EXPENDITURES			26,195,561.05	44,420,773.03	69.6%

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	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%
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)			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					
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%
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			608,306.90	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)			(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%
2) Ending Balance, June 30 (E + F1e)			52,219,331.08	8,121,060.81	-84.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			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					
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%
2) Ending Balance, June 30 (E + F1e)			9,693,263.53	(879,148.19)	-109.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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					
a) in County Treasury		9110	10,157,807.66		
1) Fair Value Adjustment to Cash in County Treasury		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) - (I6 + 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			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	65,857.51	52,165.40	-20.8%
Net Increase (Decrease) in the Fair Value of Investments		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	-67.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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 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	13,480.62	25,490.33	89.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			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			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,633,156.10	(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%
2) Ending Balance, June 30 (E + F1e)			9,693,263.53	(879,148.19)	-109.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	9,693,263.53	0.00
Total, Restricted 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%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,035,216.16	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%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,926,874.03)	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)			4,257,069.81	(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%
2) Ending Balance, June 30 (E + F1e)			34,792,415.22	3,102,289.79	-91.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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		
1) Fair Value Adjustment to Cash in County Treasury		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					
1) 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		

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 Investments		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 Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%

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					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,926,874.03	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(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%
2) Ending Balance, June 30 (E + F1e)			34,792,415.22	3,102,289.79	-91.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(10,968.29)	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		5000-5999	344,854.10	225,493.24	-34.6%
6) Capital Outlay		6000-6999	4,886,368.50	6,356,377.56	30.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			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		8900-8929	587,830.98	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			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%
2) Ending Balance, June 30 (E + F1e)			1,952,935.01	(4,546,498.53)	-332.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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		
1) Fair 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		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			2,112,547.56		
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	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%
Net Increase (Decrease) in the Fair Value of Investments		8662	(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	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	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 EXPENDITURES			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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,264,077.19	6,581,870.80	25.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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					
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	-851.6%
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%
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			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%
2) Ending Balance, June 30 (E + F1e)			1,952,935.01	(4,546,498.53)	-332.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	1,952,935.01	0.00
Total, Restricted 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%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			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					
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)			(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%
2) Ending Balance, June 30 (E + F1e)			30,375,882.94	2,666,238.65	-91.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			30,375,882.94		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,596.96	387.35	-85.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	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 Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	149,363.26	5,544.05	-96.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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%
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			33,457,324.20	27,710,031.64	-17.2%

Description Resource Codes Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS			
INTERFUND TRANSFERS IN			
Other Authorized Interfund Transfers In 8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			
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					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(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%
2) Ending Balance, June 30 (E + F1e)			30,375,882.94	2,666,238.65	-91.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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%

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

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	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%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	22,519,775.82	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%
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)			1,403,054.63	(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%
2) Ending Balance, June 30 (E + F1e)			27,883,191.47	25,109,641.58	-9.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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					
a) in County Treasury		9110	28,319,132.47		
1) 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					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			27,883,191.47		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	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 Delinquent 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 Investments		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			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	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	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,403,054.63	(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%
2) Ending Balance, June 30 (E + F1e)			27,883,191.47	25,109,641.58	-9.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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%

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

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	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%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	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%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			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	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		

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		
6) Long-Term Liabilities					
a) Net Pension Liability		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	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			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 COSTS			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			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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					
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)			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%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	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, Restricted 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					
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%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			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)			11,997,978.21	(4,523.00)	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent 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		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			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 Investments		8662	(2,038,888.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	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%

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	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%

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	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					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			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%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(6,159.19)	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%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			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					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(16,159.19)	(1,100.00)	-93.2%
F. NET POSITION					
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%

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		
1) 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		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			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		

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	3,002.81	2,600.00	-13.4%
Net Increase (Decrease) in the Fair Value of Investments		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 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	10,000.00	3,700.00	-63.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			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 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%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(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%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(16,159.19)	(1,100.00)	-93.2%
F. NET POSITION					
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%

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

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	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 (Sum of Lines A1 through A3)	39,753.58	40,069.96	45,824.17	41,654.18	41,654.18	43,811.77
5. 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						
d. Special Education Extended Year	0.10	0.10	0.10	0.10	0.10	0.10
e. Other County Operated Programs: 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 (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 (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						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	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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FEDERAL PROGRAM NAME	ESEA Title I	ESSA	CARES ACT Elementary & Secondary	ESSER II	ESSER III	ESSER III Learning 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							
1. 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							
9. 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

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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							
1. 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 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	
b. Accounts Payable							
c. Accounts Receivable							10,380,554.00
14. Unused Grant Award Calculation (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, 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 (line 5 plus line 6 minus line 13a 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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FEDERAL PROGRAM NAME	Preschool Expansion	Mental Health Services	Preschool Staff Development	Early Intervention	Alternate Dispute Resolution	SCTE for the 21st 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							
1. 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
6. 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							
9. 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

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FEDERAL PROGRAM NAME	Title II Human Resources	21st ASSETS	Title IV Student Support	Title III Immigrant Education Program	Title III LEP Student Program	Indian Education	Homeless Children Assistant Grant
FEDERAL CATALOG NUMBER							
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							
1. 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

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FEDERAL PROGRAM NAME	ARP-Homeless Children & Youth	ARP: Homeless Children & Youth	We Can Work	Farm to School	Body Worn Camera	Stop School Violence	TOTAL
FEDERAL CATALOG NUMBER							
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							
1. 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

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STATE PROGRAM NAME	After School Education & Safety	After School Education & Safety	National Board Certificate Teacher Incentives	CA Partnership Academy-Mentor	Culinary Organic 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							
1. 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

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	Workability 1	CA Partnership Public Safety	Cardinal Partnership Academy	CA Partnership Educators for Tomorrow	Specialized Secondary	STRS on Behalf 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							
1. 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							
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

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	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
6. 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	
9. 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

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LOCAL GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

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							
1. 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							
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							
9. 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							
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, 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

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	i3BARR Scale Up	Local Solutions Grants	K-12 Strong Workforce	Student Run Enterprise	Arroyo Water Utilities	Anivation Tech Academy	CDPH Personnel 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							
1. 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

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

LOCAL PROGRAM NAME	Chavez Makerspace		TOTAL
RESOURCE CODE	9102		
REVENUE OBJECT	8699		
LOCAL DESCRIPTION (if any)	318-302		
AWARD			
1. 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
6. 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			
9. 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

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

FEDERAL PROGRAM NAME	Child Nutrition: Supply Chain Assistance	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5466	
REVENUE OBJECT	8220	
LOCAL DESCRIPTION (if any)	597	
AWARD		
1. 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
3. 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
8. 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 (line 4 minus line 10)	1,093,915.14	1,093,915.14

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STATE AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	ELOP	Clean Energy Jobs Act - Prop 39	Educator Effectiveness	Lottery Income	Special Ed Apportionment	Special Ed-Parent Infant Grant	Special Ed-Dispute Prevention & 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							
1. 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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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Special Ed-Learning Recovery Support	Mental Health Services	Special Ed-Early Intervention Preschool	KITCHEN INFRASTRUCTUR E	FOOD SVC STAFF TRAINING	LEARNING COMM FOR SCHOOL SUCCESS	Classified Sch Empl 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							
1. 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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STATE AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	A-G Access/Success	A-G Learning Loss Mitigation	AB 86 Expanded Learning Opportunities	AB 86 ELO 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						
1. 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						239,119.29
c. Adj Curr Yr Award (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 (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						
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
8. 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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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Internal Tech Warranty	Medical Billing Option	San Manuel Tribal	Governor's Challenge	Project Inspire Grant	Operation Save a 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							
1. 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
8. 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

LOCAL PROGRAM NAME	Amazon Logistics Pathway	CA Classified Sch Emp Teacher CR	Diva's Program	Visual & Performing Arts	Golden State Opportunity	Designer Group	CSEA Advanced 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							
1. 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

LOCAL PROGRAM NAME	The Hartford	Mental Health Multi-Tiered System	TOTAL
RESOURCE CODE	9101	9103	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)	859-162	799-341	
AWARD			
1. 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			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	10,000.00	335,000.00	1,927,474.53
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	10,000.00	335,000.00	5,206,416.79
REVENUES			
5. Cash Received in Current Year			1,557,583.83
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	10,000.00	335,000.00	369,890.70
b. Noncurrent Accounts 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			
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

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
TOTAL					798,941,726.91	365	TOTAL			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.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP 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)*.			54,969.14 396
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')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.45%
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, Column 4b (required)

3213 was excluded as the purpose was wholly unrelated to instruction.

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	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

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	818,453,966.51
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	131,605,972.74
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	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
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	239,119.29
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,908,148.47
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				677,939,845.30

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.)	614,989,018.23	13,405.10
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	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%

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

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	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
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2020-21			Adjustments to 2021-22		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	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)		39,762.08				41,661.74
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2021-22 Actual			2022-23 Budget		
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		1,774,203.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(9,962,867.32)		(9,962,867.32)	(9,962,867.00)		(9,962,867.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	67,308.51		67,308.51	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	35,305,265.39		35,305,265.39	5,647,472.70		5,647,472.70
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	66,863,743.39	0.00	66,863,743.39	36,047,421.70	0.00	36,047,421.70
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	66,863,743.39	0.00	66,863,743.39	36,047,421.70	0.00	36,047,421.70

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			6,365,514.53			6,872,369.22
19b. Qualified Capital Outlay Projects						
19c. 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
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	21,303,779.63	0.00	27,669,294.16	25,458,725.60	0.00	32,331,094.82
STATE 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
25. 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
DATA FOR INTEREST CALCULATION						
27. 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
D. APPROPRIATIONS LIMIT CALCULATIONS	2021-22 Actual			2022-23 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
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 by [A2 plus A7]) (Round to four decimal places)			0.8667			1.0478
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			307,426,376.03			346,441,519.24
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			66,863,743.39			36,047,421.70
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			4,771,449.60			4,999,408.80
b. 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 (Greater of Lines D6a or D6b)			268,231,926.80			342,725,192.36
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			(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)			273,286,466.14			
c. Less: Excluded Appropriations (Line C23)			27,669,294.16			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			307,426,376.03			

[illegible]

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 20,873,983.23
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 630,680,642.55

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.31%

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.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	21,081,234.01
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	10,461,698.81
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	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)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	32,889,222.44

B. Base Costs

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)	4,439,153.52
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	14,388,424.37
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	(635,499.62)
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	69,362,236.51
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	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. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	4.44%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	4.24%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>34,454,987.37</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(866,383.07)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.53%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.53%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.53%) times Part III, Line B19); zero if positive	<u>(1,565,764.93)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(1,565,764.93)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.24%</u>
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:	<u>4.34%</u>
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:	<u>4.37%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(1,565,764.93)</u>

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate 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%

Fund	Resource	Eligible Expenditures (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%
12	6105	11,099,333.33	502,799.80	4.53%
61	5310	17,269,825.27	774,636.92	4.49%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		429,295.09	429,295.09
2. State Lottery Revenue	8560	7,269,829.44		3,367,689.85	10,637,519.29
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		7,269,829.44	0.00	3,796,984.94	11,066,814.38
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	472,634.73			472,634.73
2. Classified Salaries	2000-2999	6,170,680.53			6,170,680.53
3. Employee Benefits	3000-3999	214,260.21			214,260.21
4. Books and Supplies	4000-4999	157,138.18		1,075,777.93	1,232,916.11
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	234,362.66			234,362.66
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			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		7,269,829.44	0.00	1,075,777.93	8,345,607.37
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	2,721,207.01	2,721,207.01
D. COMMENTS:					

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

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	31,949,138.16	6,955,699.05	64,768,847.16	40,454,698.47	71,947,204.48	0.00	8,935,229.65
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	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	8,357.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	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 Funds	Adult Education, Child Development, 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 (Net of Funds 01, 09, 62, Function 7210, Object 7350)						
----	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)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	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													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	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)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	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 Support 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)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	4,986,785.64
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	35,530,528.80
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	9,856,933.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	50,374,247.44
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
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
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 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
E. 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)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6910)	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
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

Current LEA: 36-67876-0000000 San Bernardino City Unified		
Selected SELPA: TA		(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
TA	San Bernardino City Unified	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	454,809.43	0.00	0.00	(1,579,318.88)				
Other Sources/Uses Detail					731,001.45	265.30		
Fund Reconciliation							2,140,125.77	3,545,588.04
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	19,781.86	0.00	278,297.29	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							104,846.46	106,837.96
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	47,622.41	0.00	526,384.67	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,184,744.28	227,836.48
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					608,644.83	337.93		
Fund Reconciliation							17,124.43	578.74
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	8,957.16
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,926,874.03		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	2,012.26	0.00						
Other Sources/Uses Detail					587,830.98	0.00		
Fund Reconciliation							44,800.00	8,202.79
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(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		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	307.83	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,958,667.75	6,221.54
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
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



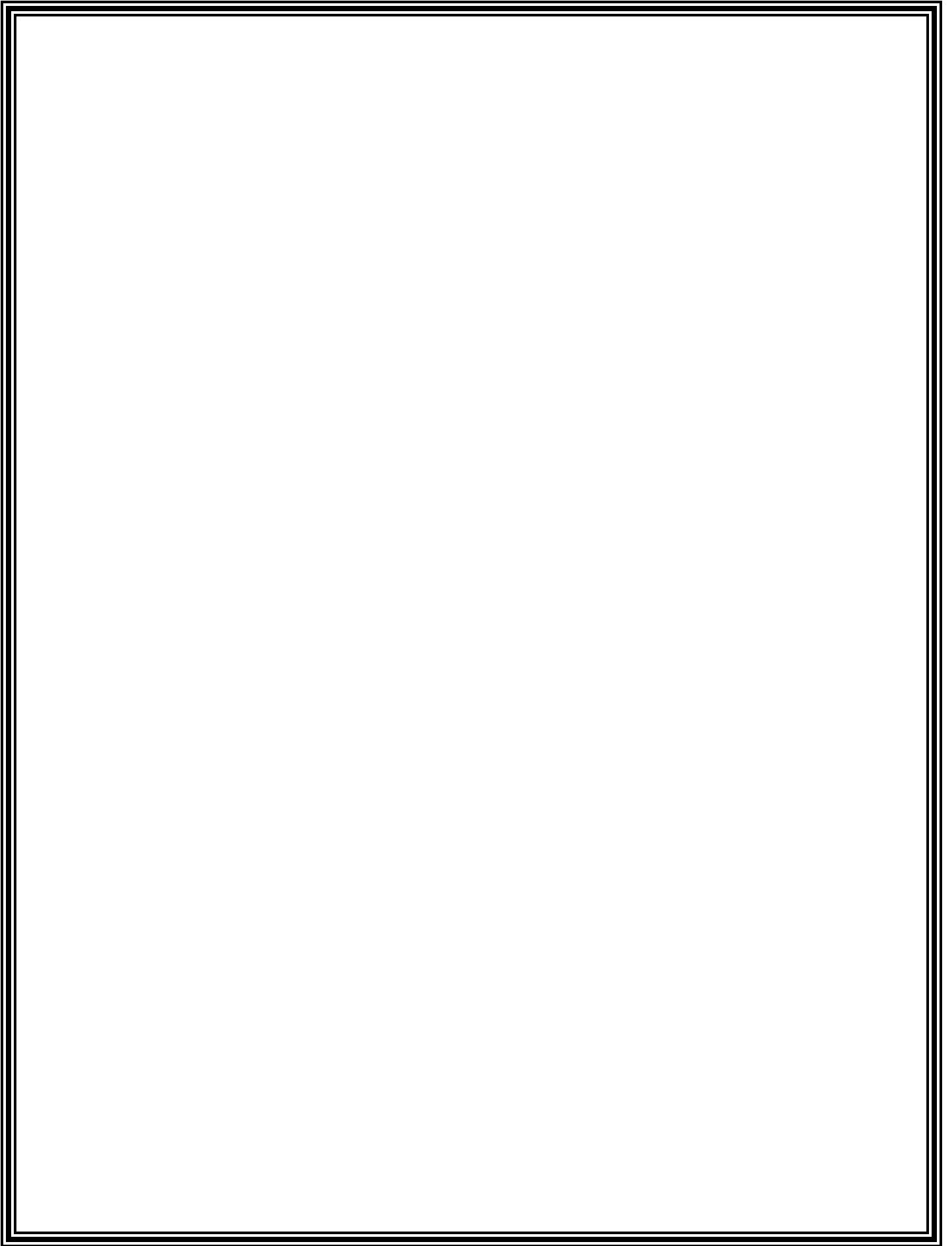
Ted Alejandro, County Superintendent

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

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

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:

Annette Baker
Name
Business Advisor
Title
(909) 386-9676
Telephone
annette.baker@sbcss.net
Email address

For Approving Entity:

Jim Cunningham
Name
Director, Accounting Services
Title
(909) 381-1151
Telephone
jim.cunningham@sbcusd.k12.ca.us
Email address

For Charter School:

John J. Arndt, CPA
Name
Business Representative
Title
(323) 457-0499 Ext. 106
Telephone
jarndt@iconsm.com
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: Susan Lucey
Charter School Official
(Original signature required)

Date: 9/27/22

Printed
Name: Susan Lucey

Title: Principal

To the County Superintendent of Schools:

(X) 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: Harold Sullins
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 10/4/22

Printed
Name: Harold Sullins

Title: Associate Superintendent, Business,
Facilities and Operations

To the Superintendent of Public Instruction:

(X) 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: Annette Baker
County Superintendent/Designee
(Original signature required)

Date: 10/5/2022

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

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
A. REVENUES				
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
2. Federal Revenues (see NOTE in Section L)				
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		0.00	294,894.30	294,894.30
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
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	411,687.54	0.00	411,687.54
Total, Local Revenues		411,687.54	0.00	411,687.54
5. TOTAL REVENUES		3,300,771.47	999,588.54	4,300,360.01
B. EXPENDITURES (see NOTE in Section L)				
1. 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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: ASA CHARTER

CDS #: 36678760107730

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
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. Books and Supplies				
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
5. Services and Other Operating Expenditures				
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 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	42,321.36	0.00	42,321.36
Amortization Expense - Lease Assets	6910	0.00	0.00	0.00
Total, Capital Outlay		42,321.36	0.00	42,321.36
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
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:				
Interest	7438	0.00	0.00	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	0.00	0.00
8. TOTAL EXPENDITURES		2,733,542.58	832,346.61	3,565,889.19

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: ASA CHARTER

CDS #: 36678760107730

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 (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 POSITION (C+D4)		567,228.89	167,241.93	734,470.82
F. FUND BALANCE / NET POSITION				
1. 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 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				
1. Stabilization Arrangements	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 Amount	9790M			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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

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 Adjustment 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/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	331,127.94	0.00	331,127.94
4. Due from Grantor Governments	9290	991,814.33	197,364.60	1,189,178.93
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	48,619.87	0.00	48,619.87
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	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 Resources	9490	0.00	0.00	0.00
2. TOTAL DEFERRED OUTFLOWS		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 Governments	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 (accrual 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				
1. 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)		2,003,474.24	115,242.43	2,118,716.67

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
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
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

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

Charter School Name: ASA CHARTER

CDS #: 36678760107730

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. _____	_____
b. _____	_____
c. _____	_____
d. _____	_____
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	<u>0.00</u>

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)	3,565,889.19
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]	294,894.30
c. Subtotal of State & Local Expenditures [a minus b]	3,270,994.89
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]	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]	\$ <u>3,228,673.53</u>



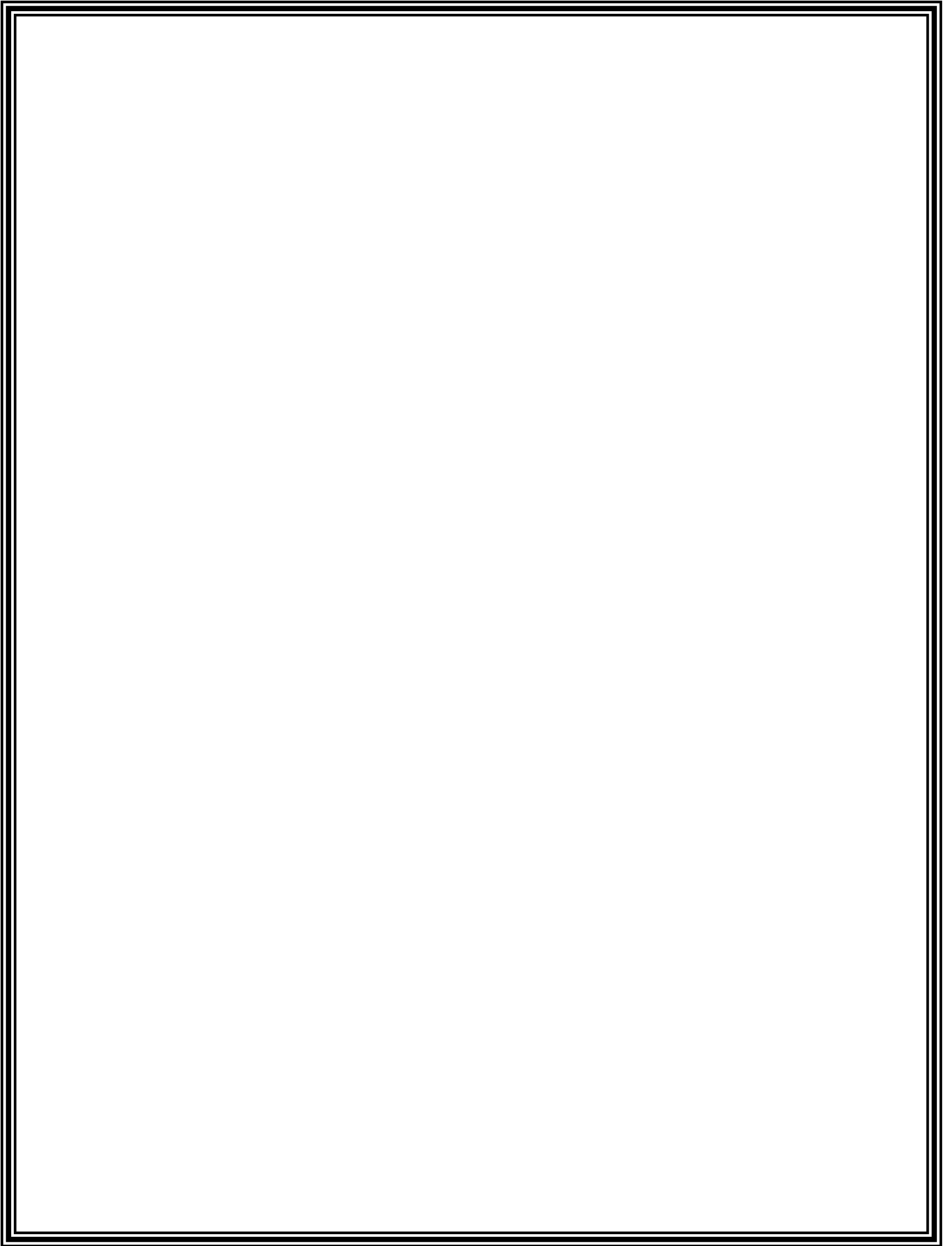
Ted Alejandro, County Superintendent

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

Charter School Name: Ballington Academy for the Arts and Sciences - San Bernardino
CDS #: Unaudited Actuals SB 2021-2022
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 1795

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:

Annette Baker
Name
Business Advisor
Title
909-388-5741
Telephone
annette.baker@sbcass.net
Email address

For Approving Entity:

Jim Cunningham
Name
Director
Title
909.381.1152
Telephone
Jim.Cunningham@sbcusd.k12.ca.us
Email address

For Charter School:

Janina Arruda
Name
School Business Manager
Title
951-514-9431
Telephone
jarruda@csmc1.com
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: [Signature]
Charter School Official
(Original signature required)

Date: 9/6/2022

Printed Name: Doreen Mulz

Title: Superintendent

To the County Superintendent of Schools:

(X) 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: [Signature]
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 10/4/22

Printed Name: Harold Sullins

Title: Associate Superintendent, Business, Facilities and Operations

To the Superintendent of Public Instruction:

(X) 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: [Signature]
County Superintendent/Designee
(Original signature required)

Date: _____

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

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
A. REVENUES				
1. 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. 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		61,853.24	399,429.50	461,282.74
4. 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
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	338,384.16	316,387.16	654,771.32
Certificated Pupil Support Salaries	1200	0.00		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		435,435.85	320,148.26	755,584.11
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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

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

CDS #: 36678760133892

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	0.00	0.00	0.00
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	34,145.43	50,215.61	84,361.04
Health and Welfare Benefits	3401-3402	5,318.27	19,418.84	24,737.11
Unemployment Insurance	3501-3502	4,626.69	10,208.95	14,835.64
Workers' Compensation Insurance	3601-3602	23,374.53	5,448.14	28,822.67
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	33,796.77	0.00	33,796.77
Total, Employee Benefits		101,261.69	85,291.54	186,553.23
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	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	89,256.15	126,688.25
Noncapitalized Equipment	4400	(3,767.02)	7,839.88	4,072.86
Food	4700	5,573.52	138,337.07	143,910.59
Total, Books and Supplies		40,230.27	282,151.60	322,381.87
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	7,662.84
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	359,339.20	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
Total, Services and Other Operating Expenditures		543,609.33	446,281.82	989,891.15
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
Amortization Expense - Lease Assets	6910			0.00
Total, Capital Outlay		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:				
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
8. TOTAL EXPENDITURES		1,132,085.25	1,615,410.99	2,747,496.24

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

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

CDS #: 36678760133892

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		695,034.19	(248,325.76)	446,708.43
D. 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
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		446,708.43	0.00	446,708.43
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	(172,131.78)	53,229.00	(118,902.78)
b. Adjustments/Restatements	9793, 9795	109,127.78		109,127.78
c. Adjusted Beginning Fund Balance /Net Position		(63,004.00)	53,229.00	(9,775.00)
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		383,704.43	53,229.00	436,933.43
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				
1. Stabilization Arrangements	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 Amount	9790M			0.00
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		53,229.00	53,229.00
c. Unrestricted Net Position	9790A	0.00	0.00	0.00

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

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

CDS #: 36678760133892

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	120,698.70	53,229.00	173,927.70
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	810.84		810.84
4. Due from Grantor Governments	9290	734,818.99		734,818.99
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	11,388.05		11,388.05
7. Other Current Assets	9340			0.00
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400-9489	34,165.30		34,165.30
10. TOTAL ASSETS		901,881.88	53,229.00	955,110.88
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	122,257.46		122,257.46
2. Due to Grantor Governments	9590	211,642.06		211,642.06
3. Current Loans	9640	0.00		0.00
4. Unearned Revenue	9650	184,277.93		184,277.93
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		518,177.45	0.00	518,177.45
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) - (I6 + J2)				
(must agree with Line F2)		383,704.43	53,229.00	436,933.43

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
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	Total
a. None	\$ 0.00	0.00	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

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

Charter School Name: Ballington Academy for the Arts and Sciences - San Bernardino
CDS #: 36678760133892

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. IPI	6,443.00
b.	
c.	
d.	
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	6,443.00

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)	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



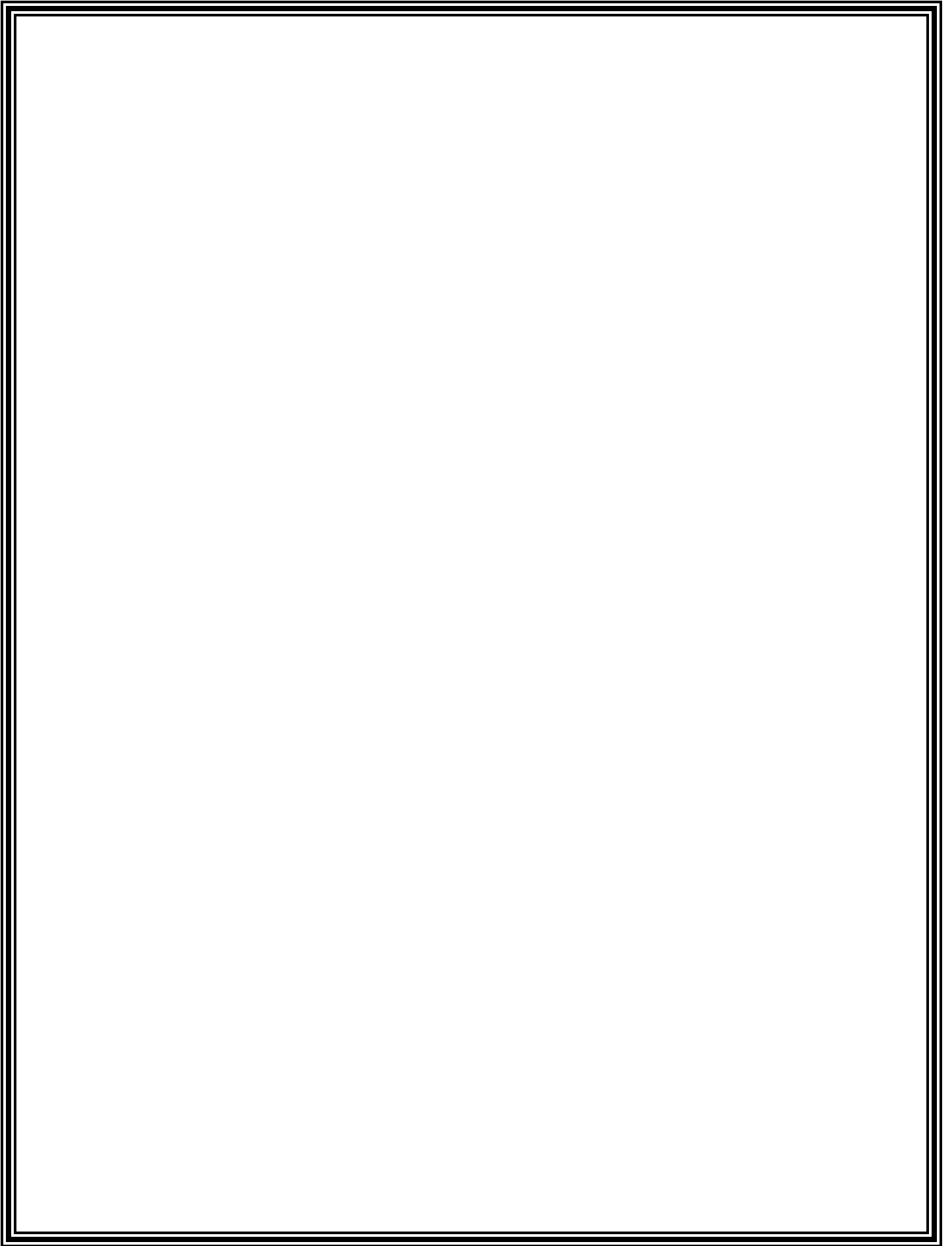
Ted Alejandro, County Superintendent

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

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 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:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Annette Baker</u> Name	<u>Jim Cunningham</u> Name	<u>John J. Amdt, CPA</u> Name
<u>Business Advisor</u> Title	<u>Director, Accounting Services</u> Title	<u>Business Representative</u> Title
<u>(909) 386-9676</u> Telephone	<u>(909) 381-1151</u> Telephone	<u>(323) 457-0499</u> Telephone
<u>annette.baker@sbcss.net</u> Email address	<u>jim.cunningham@sbcusd.k12.ca.us</u> Email address	<u>jamdt@iconsm.com</u> 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: 
Charter School Official
(Original signature required)

Date: 9-7-22

Printed
Name: Alex Lucero

Title: C.E.O.

To the County Superintendent of Schools:

- (X) 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: 
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 10/4/22

Printed
Name: Harold Sullins

Title: Associate Superintendent, Business
Facilities and Operations

To the Superintendent of Public Instruction:

- (X) 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: 10/5/2022

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

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
A. REVENUES				
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		179,868.57	0.00	179,868.57
5. TOTAL REVENUES		9,495,508.70	2,451,431.38	11,946,940.08
B. EXPENDITURES (see NOTE in Section L)				
1. 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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: ENTREPRENEUR HIGH SCHOOL

CDS #: 36678760136952

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	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
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	0.00	59,861.33
Total, Services and Other Operating Expenditures		3,443,649.68	727,275.54	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		20,873.60	0.00	20,873.60
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:				
Interest	7438	11,280.03	0.00	11,280.03
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		11,280.03	0.00	11,280.03
Total, Other Outgo		11,280.03	0.00	11,280.03
8. TOTAL EXPENDITURES		6,977,808.70	2,115,496.46	9,093,305.16

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

Charter School Name: ENTREPRENEUR HIGH SCHOOL

CDS #: 36678760136952

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 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
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (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 POSITION (C+D4)		2,517,700.00	335,934.92	2,853,634.92
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				
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				
1. Stabilization Arrangements	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 Amount	9790M			0.00
3. 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
c. Unrestricted Net Position	9790A	4,329,885.06	0.00	4,329,885.06

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

Charter School Name: ENTREPRENEUR HIGH SCHOOL

CDS #: 36678760136952

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
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	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				
1. 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)		4,545,621.19	841,103.97	5,386,725.16

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
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. 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

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

Charter School Name: ENTREPRENEUR HIGH SCHOOL
CDS #: 36678760136952

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. _____	_____
b. _____	_____
c. _____	_____
d. _____	_____
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	<u>0.00</u>

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)	<u>9,093,305.16</u>
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]	<u>1,215,686.97</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>7,877,618.19</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	<u>32,153.63</u>
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	<u>0.00</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	<u>\$ 7,845,464.56</u>



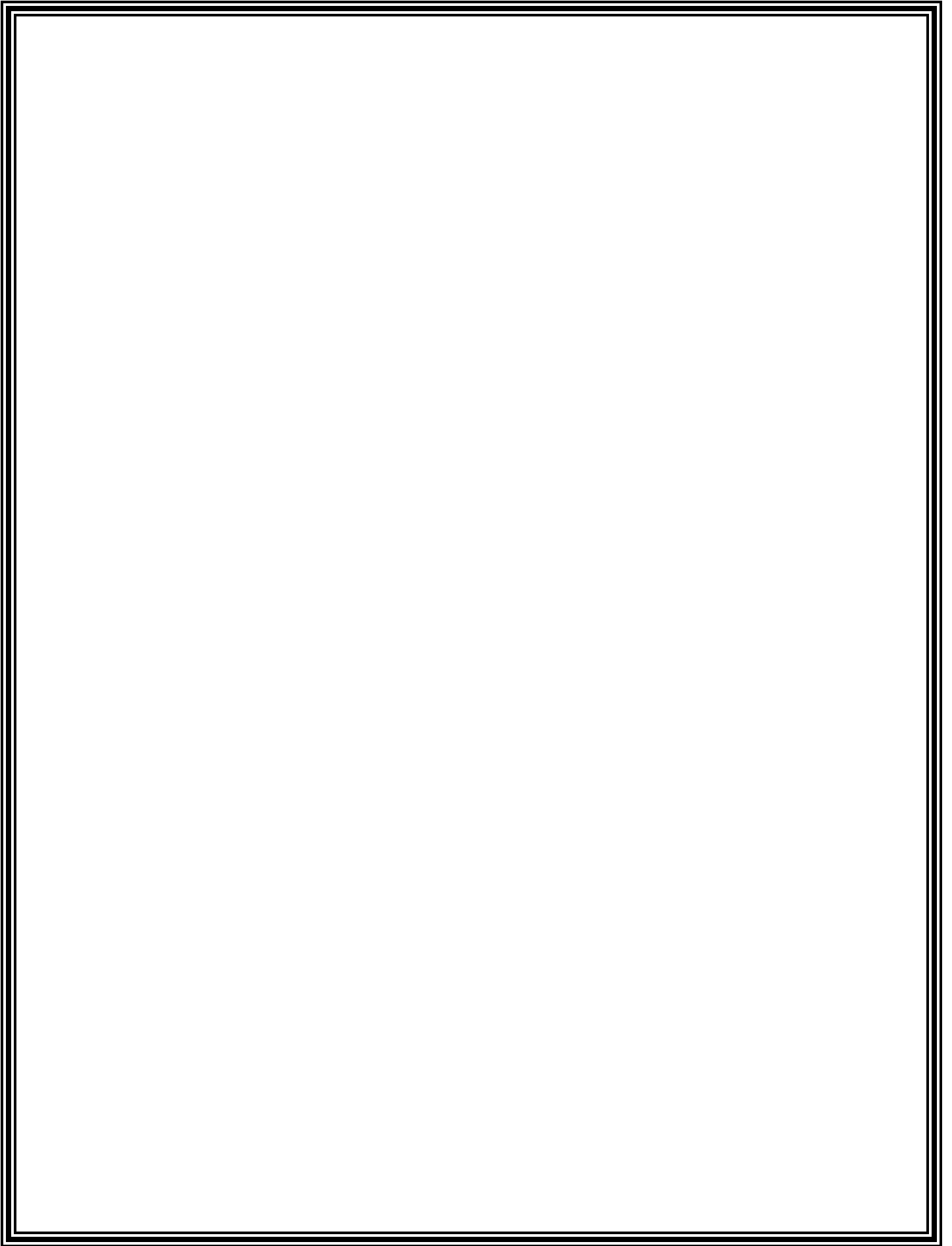
Ted Alejandro, County Superintendent

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



CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
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

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:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Annette Baker</u> Name	<u>James Cunningham</u> Name	<u>Bonnie Bensen</u> Name
<u>Business Advisor</u> Title	<u>Director, Accounting Services</u> Title	<u>Chief Financial Officer</u> Title
<u>909-386-9676</u> Telephone	<u>909-381-1152</u> Telephone	<u>916-924-8633</u> Telephone
<u>annette.baker@sbcss.net</u> Email address	<u>jim.cunningham@sbcusd.k12.ca.us</u> Email address	<u>bbensen@fortuneschool.us</u> 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: Bonnie Bensen
Charter School Official
(Original signature required)

Date: 8/31/22

Printed Name: Bonnie Bensen

Title: CFO

To the County Superintendent of Schools:

- (X) 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: Harold Sullins
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 10/4/22

Printed Name: Harold Sullins

Title: Associate Superintendent, Business, Facilities and Operations

To the Superintendent of Public Instruction:

- (X) 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: Annette Baker
County Superintendent/Designee
(Original signature required)

Date: 10/5/2022

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

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
A. REVENUES				
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
2. Federal Revenues (see NOTE in Section L)				
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		0.00	1,091,238.97	1,091,238.97
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
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
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 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		1,202,634.17	261,509.11	1,464,143.28
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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	0.00	0.00	0.00
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	115,368.24	33,384.02	148,752.26
Health and Welfare Benefits	3401-3402	186,628.77	40,569.89	227,198.66
Unemployment Insurance	3501-3502	2,028.00	4,085.00	6,113.00
Workers' Compensation Insurance	3601-3602	17,921.00	5,113.73	23,034.73
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	13,832.28	3,701.28	17,533.56
Total, Employee Benefits		335,778.29	86,853.92	422,632.21
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
Noncapitalized Equipment	4400	21,423.26	105,663.13	127,086.39
Food	4700	0.00	334,920.47	334,920.47
Total, Books and Supplies		113,202.69	529,275.00	642,477.69
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	52,042.34	52,042.34
Travel and Conferences	5200	1,043.66	8,274.48	9,318.14
Dues and Memberships	5300	8,436.00	0.00	8,436.00
Insurance	5400	19,214.97	0.00	19,214.97
Operations and Housekeeping Services	5500	65,470.78	0.00	65,470.78
Rentals, Leases, Repairs, and Noncap. Improvements	5600	936,053.44	6,625.51	942,678.95
Transfers of Direct Costs	5700-5799	639,429.60	75,353.40	714,783.00
Professional/Consulting Services and Operating Expend.	5800	398,113.49	140,097.90	538,211.39
Communications	5900	38,120.37	636.79	38,757.16
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	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	6400	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00
Lease Assets	6600	0.00	0.00	0.00
Depreciation Expense (accrual basis only)	6900			0.00
Amortization Expense - Lease Assets	6910			0.00
Total, Capital Outlay		14,853.12	0.00	14,853.12
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	(18,478.64)	33,451.37	14,972.73
Debt Service:				
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		(18,478.64)	33,451.37	14,972.73
8. TOTAL EXPENDITURES		4,065,239.06	1,365,654.04	5,430,893.10

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

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		844,718.35	132,420.60	977,138.95
D. 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	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 POSITION (C+D4)		908,905.23	68,233.72	977,138.95
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 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	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				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789	271,544.66		271,544.66
2. 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

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

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

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	1,462,200.74	18,088.29	1,480,289.03
In Revolving Fund	9130	0.00	0.00	0.00
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
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments	9290	1,128,607.99	347,073.57	1,475,681.56
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
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	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				
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) - (I6 + J2)				
(must agree with Line F2)		2,216,099.93	127,024.60	2,343,124.53

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
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
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

Charter School Name: Hardy Brown College Prep
CDS #: 36678760122317

Amount

a. None

b. _____

c. _____

d. _____

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)	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
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]	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



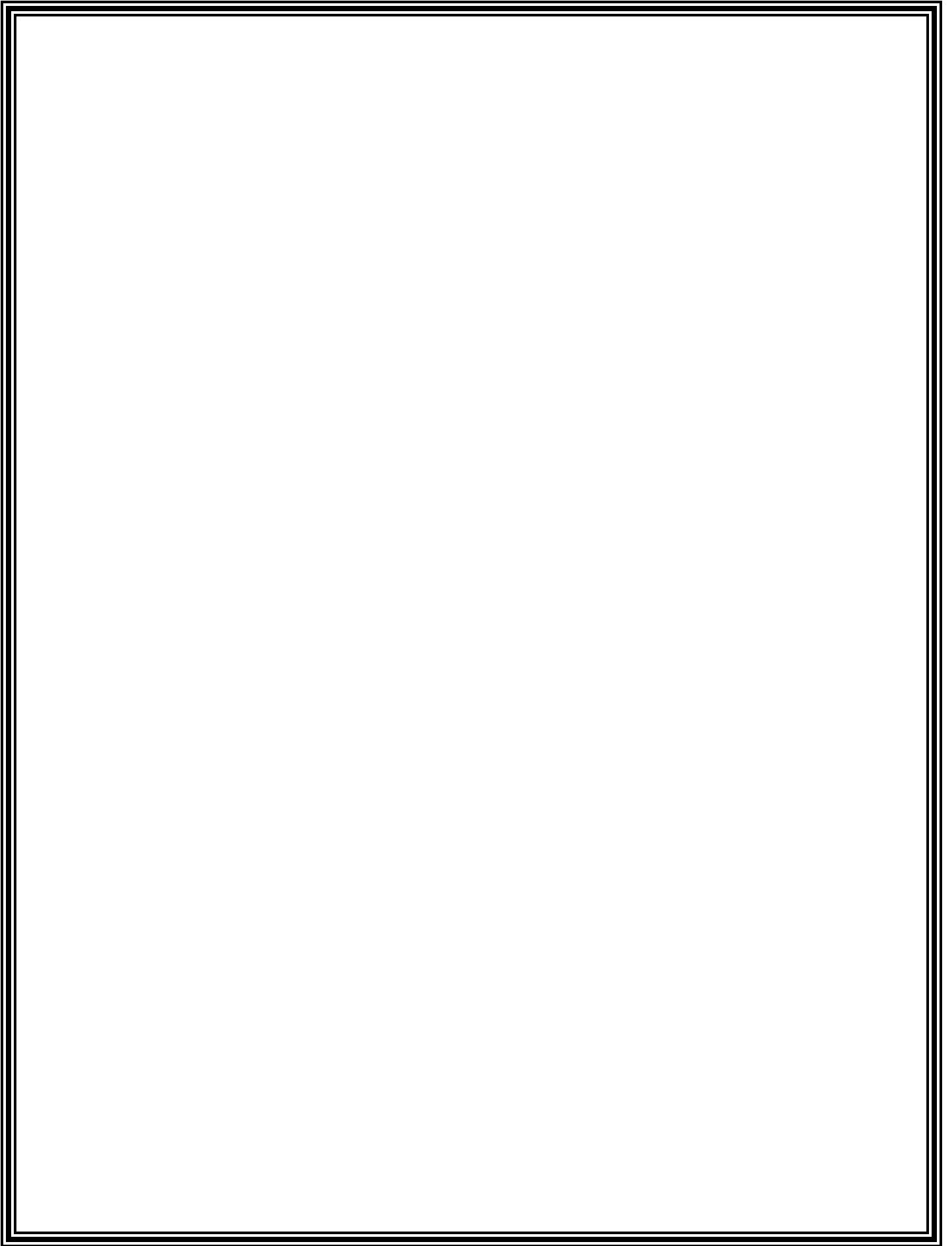
Ted Alejandro, County Superintendent

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: EMPIRE ACADEMY
CDS #: 36678760121343
Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
County: SAN BERNARDINO COUNTY
Charter #: 1153

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:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Annette Baker</u> Name	<u>Jim Cunningham</u> Name	<u>John J. Arndt, CPA</u> Name
<u>Business Advisor</u> Title	<u>Director, Accounting Services</u> Title	<u>Business Representative</u> Title
<u>(909) 386-9676</u> Telephone	<u>(909) 381-1151</u> Telephone	<u>(323) 457-0499</u> Telephone
<u>annette.baker@sbcss.net</u> Email address	<u>jim.cunningham@sbcusd.k12.ca.us</u> Email address	<u>jarndt@iconsm.com</u> 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: 
Charter School Official
(Original signature required)

Date: 9-7-22

Printed
Name: Alex Lucero

Title: C.E.O.

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: 
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 10-4-22

Printed
Name: Harold Sullins

Title: Associate Superintendent, Business,
Facilities and Operations

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: 10/5/2022

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

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		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)				
1. 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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: IEMPIRE ACADEMY

CDS #: 36678760121343

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	359,141.77	2,201.82	361,343.59
PERS	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
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	3,008.24	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				
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
Rentals, Leases, Repairs, and Noncap. Improvements	5600	185,790.92	208,125.00	393,915.92
Transfers of Direct Costs	5700-5799	0.00	0.00	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 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		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:				
Interest	7438	26,889.75	0.00	26,889.75
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		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

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

Charter School Name: IEMPIRE ACADEMY

CDS #: 36678760121343

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,404,614.23	464,442.19	1,869,056.42
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 (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 POSITION (C+D4)		1,404,614.23	464,442.19	1,869,056.42
F. FUND BALANCE / NET POSITION				
1. 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 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				
1. Stabilization Arrangements	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 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

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

Charter School Name: IEMPIRE ACADEMY

CDS #: 36678760121343

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	1,407,036.21	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. Other Current Assets	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. TOTAL ASSETS		5,510,364.30	1,803,660.68	7,314,024.98
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	464,106.62	547,248.99	1,011,355.61
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	371,578.05	313,913.68	685,491.73
5. Long-Term Liabilities (accrual basis only)	9660-9669	0.00	0.00	0.00
6. TOTAL LIABILITIES		835,684.67	861,162.67	1,696,847.34
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690	0.00	0.00	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		4,674,679.63	942,498.01	5,617,177.64

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

Charter School Name: LEMPIRE 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
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

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

Charter School Name: LEMPIRE ACADEMY
CDS #: 36678760121343

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. _____	_____
b. _____	_____
c. _____	_____
d. _____	_____
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	<u>0.00</u>

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)	<u>6,269,025.37</u>
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]	<u>1,368,099.33</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>4,900,926.04</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	<u>37,438.47</u>
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	<u>0.00</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	<u>\$ 4,863,487.57</u>



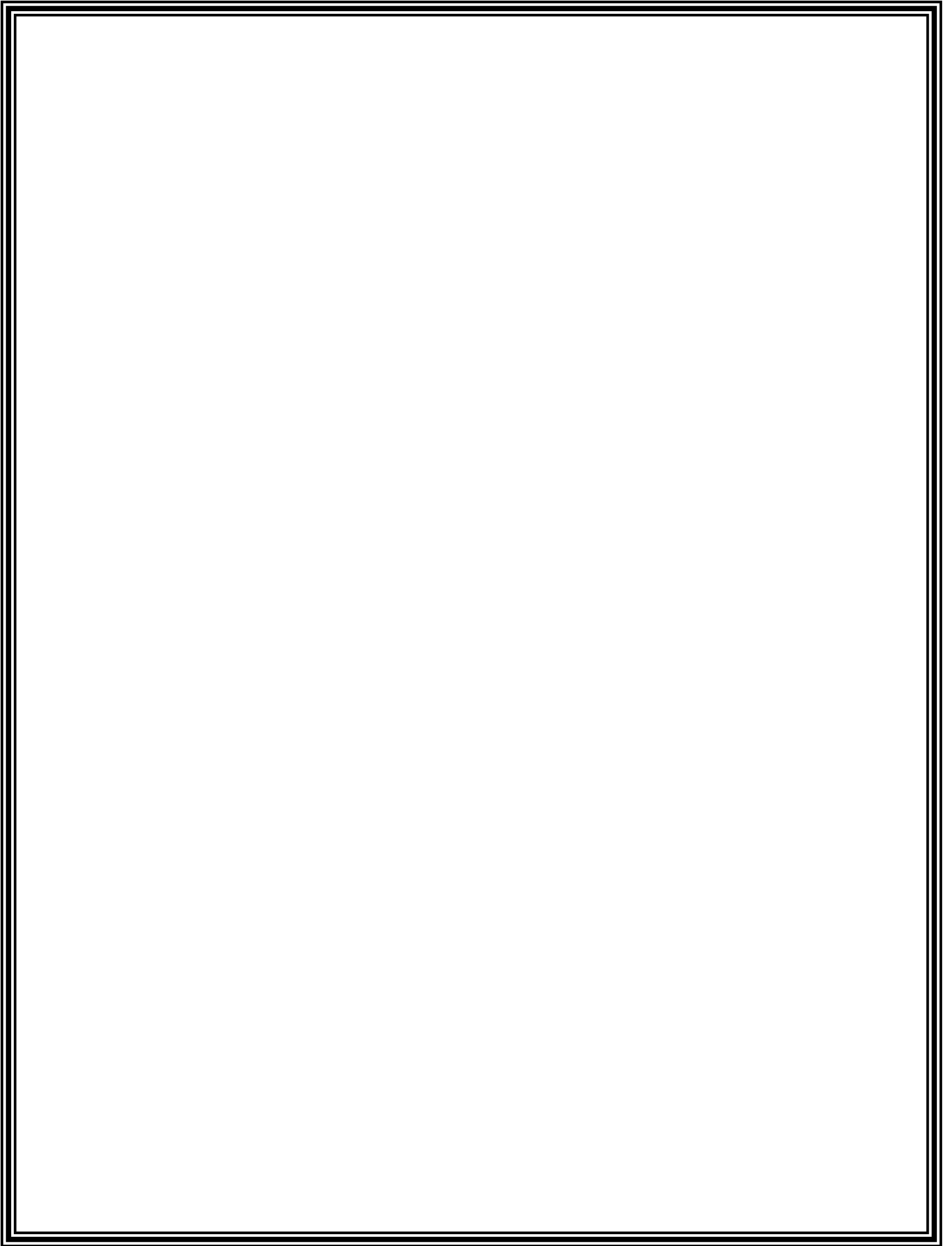
Ted Alejandro, County Superintendent

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
Charter #: 1089

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:

Annette Baker
Name

Business Advisor
Title

(909) 386-9676
Telephone

annette.baker@sbcss.net
Email address

For Approving Entity:

Jim Cunningham
Name

Director, Accounting Services
Title

(909) 381-1151
Telephone

jim.cunningham@sbcusd.k12.ca.us
Email address

For Charter School:

John J. Arndt, CPA
Name

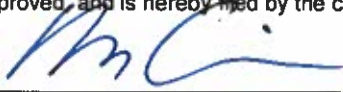
Business Representative
Title

(323) 457-0499
Telephone

jarndt@iconsm.com
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: 
Charter School Official
(Original signature required)

Date: 9-7-22

Printed
Name: Alex Lucero

Title: C.E.O.

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: 
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 10/4/22

Printed
Name: Harold Sullins

Title: Associate Superintendent, Business,
Facilities and Operations

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: 10/5/2022

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

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
A. REVENUES				
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		144,404.99	0.00	144,404.99
5. TOTAL REVENUES		4,608,257.39	3,667,629.69	8,275,887.08
B. EXPENDITURES (see NOTE in Section L)				
1. 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
2. Noncertificated Salaries				
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		1,139,930.43	186,414.20	1,326,344.63

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: NEW VISION MIDDLE

CDS #: 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		724,456.65	62,965.49	787,422.14
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		516,428.22	429,419.01	945,847.23
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
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	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:				
Interest	7438	12,841.17	0.00	12,841.17
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		12,841.17	0.00	12,841.17
Total, Other Outgo		12,841.17	0.00	12,841.17
8. TOTAL EXPENDITURES		5,179,995.92	3,324,211.67	8,504,207.59

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

Charter School Name: NEW VISION MIDDLE

CDS #: 36678760120006

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(571,738.53)	343,418.02	(228,320.51)
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 (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 POSITION (C+D4)		(571,738.53)	343,418.02	(228,320.51)
F. FUND 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				
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				
1. Stabilization Arrangements	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 Amount	9790M			0.00
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
c. Unrestricted Net Position	9790A	2,164,905.59	0.00	2,164,905.59

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

Charter School Name: NEW VISION MIDDLE

CDS #: 36678760120006

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	2,203,191.06	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				
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	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
6. TOTAL LIABILITIES		1,797,112.94	2,054,692.84	3,851,805.78
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690	0.00	0.00	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND 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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
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

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

Charter School Name: NEW VISION MIDDLE
CDS #: 36678760120006

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. _____	_____
b. _____	_____
c. _____	_____
d. _____	_____
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	<u>0.00</u>

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)	<u>8,504,207.59</u>
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]	<u>2,693,761.20</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>5,810,446.39</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	<u>41,277.84</u>
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	<u>0.00</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	\$ <u>5,769,168.55</u>



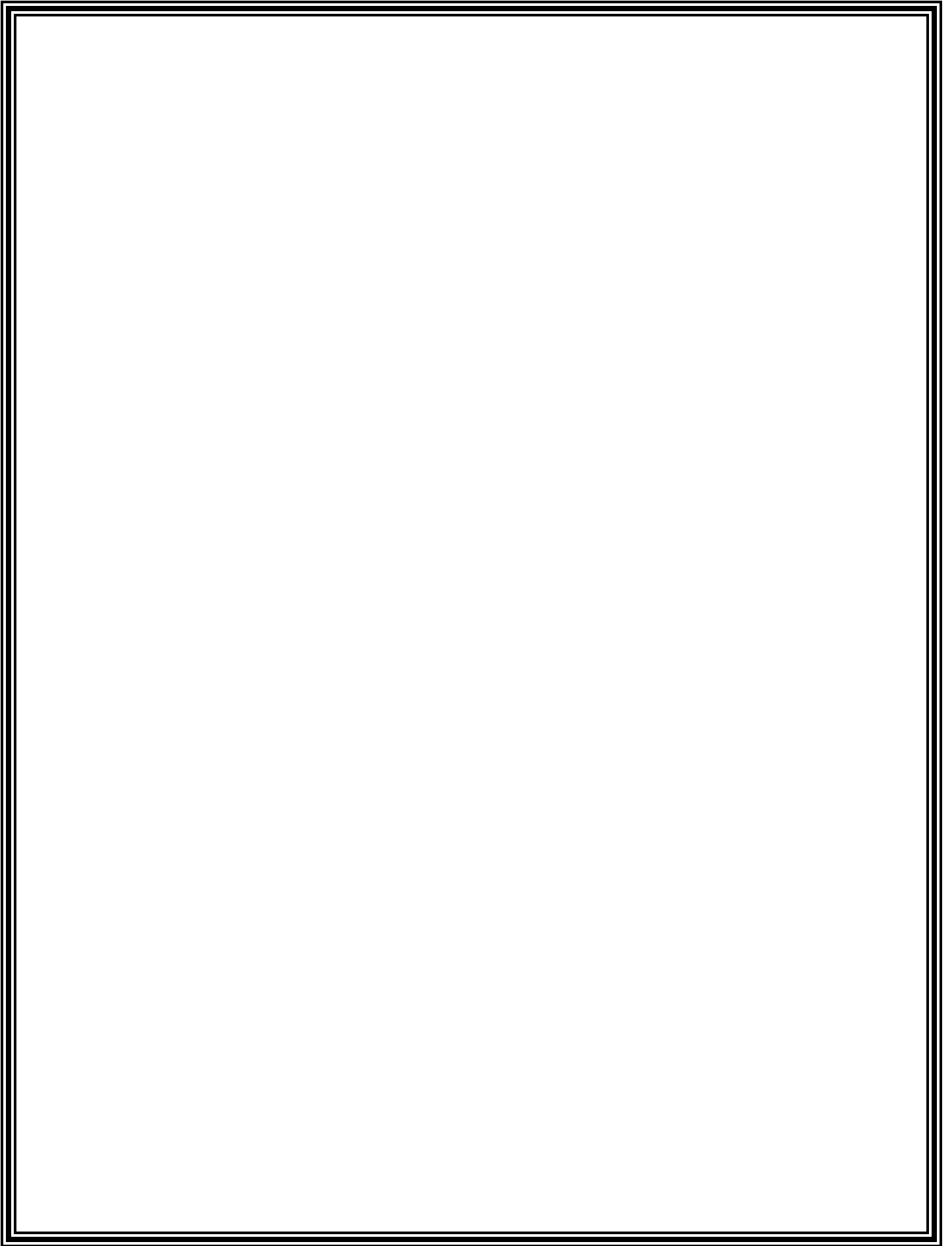
Ted Alejandro, County Superintendent

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

Charter School Name: Options for Youth-San Bernardino
CDS #: 36678760120568 (1)
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 1132

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:
Annette Baker Name	James Cunningham Name	Alexandar Salazar Name
Business Advisor Title	Director, Accounting Services Title	Divisional Controller Title
(909) 386-9676 Telephone	(909) 381 1152 Telephone	(626) 788-6291 Telephone
annette.baker.sbcss.net Email address	jim.cunningham@sbcusd.k12.ca.us Email address	alexander@hello9dot.com 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: 
Charter School Official
(Original signature required)


Date 8/29/22

Printed
Name: Richard Aguilar

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: 
Authorized Representative of
Charter Approving Entity
(Original signature required)

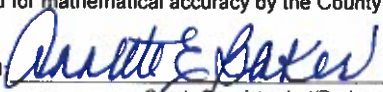
Date 10/4/22

Printed
Name: Harold Sullins

Title: Associate Superintendent, Business, Facilities and Operations

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: 
County Superintendent/Designee
(Original signature required)

Date 10/5/2022

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

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)

☒ **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	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
2. 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		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
5. TOTAL REVENUES		14,172,425.00	866,661.00	15,039,086.00
B. EXPENDITURES (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
2. Noncertificated Salaries				
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			0.00
Total, Noncertificated Salaries		521,863.00	10,765.00	532,628.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: Options for Youth-San Bernardino

CDS #: 36678760120568

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
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
Total, Employee Benefits		635,232.00	60,878.00	696,110.00
4. Books and Supplies				
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		998,697.00	434.00	999,131.00
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 Expend.	5800	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 Expenditures		5,869,708.00	370,161.00	6,239,869.00
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			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.	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:				
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
8. TOTAL EXPENDITURES		13,247,738.00	947,337.00	14,195,075.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: Options for Youth-San Bernardino

CDS #: 36678760120568

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		924,687.00	(80,676.00)	844,011.00
D. 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	(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	2,067,250.49		2,067,250.49
b. Adjustments/Restatements	9793, 9795	(500,319.49)		(500,319.49)
c. Adjusted Beginning Fund Balance /Net Position		1,566,931.00	0.00	1,566,931.00
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				
1. Stabilization Arrangements	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 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. Unrestricted Net Position	9790A	1,575,431.00	0.00	1,575,431.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: Options for Youth-San Bernardino

CDS #: 36678760120568

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
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. 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				
1. Deferred Outflows of Resources	9490			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			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			0.00
6. TOTAL LIABILITIES		3,688,921.00	428,598.00	4,117,519.00
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) - (I6 + J2) (must agree with Line F2)		2,410,942.00	0.00	2,410,942.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

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")	Capital Outlay	Debt Service	Total
a. <u>NONE</u>	\$ 0.00	0.00	0.00
b. _____	0.00	0.00	0.00
c. _____	0.00	0.00	0.00
d. _____	0.00	0.00	0.00
e. _____	0.00	0.00	0.00
f. _____	0.00	0.00	0.00
g. _____	0.00	0.00	0.00
h. _____	0.00	0.00	0.00
i. _____	0.00	0.00	0.00
j. _____	0.00	0.00	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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: Options for Youth-San Bernardino

CDS #: 36678760120568

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared 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



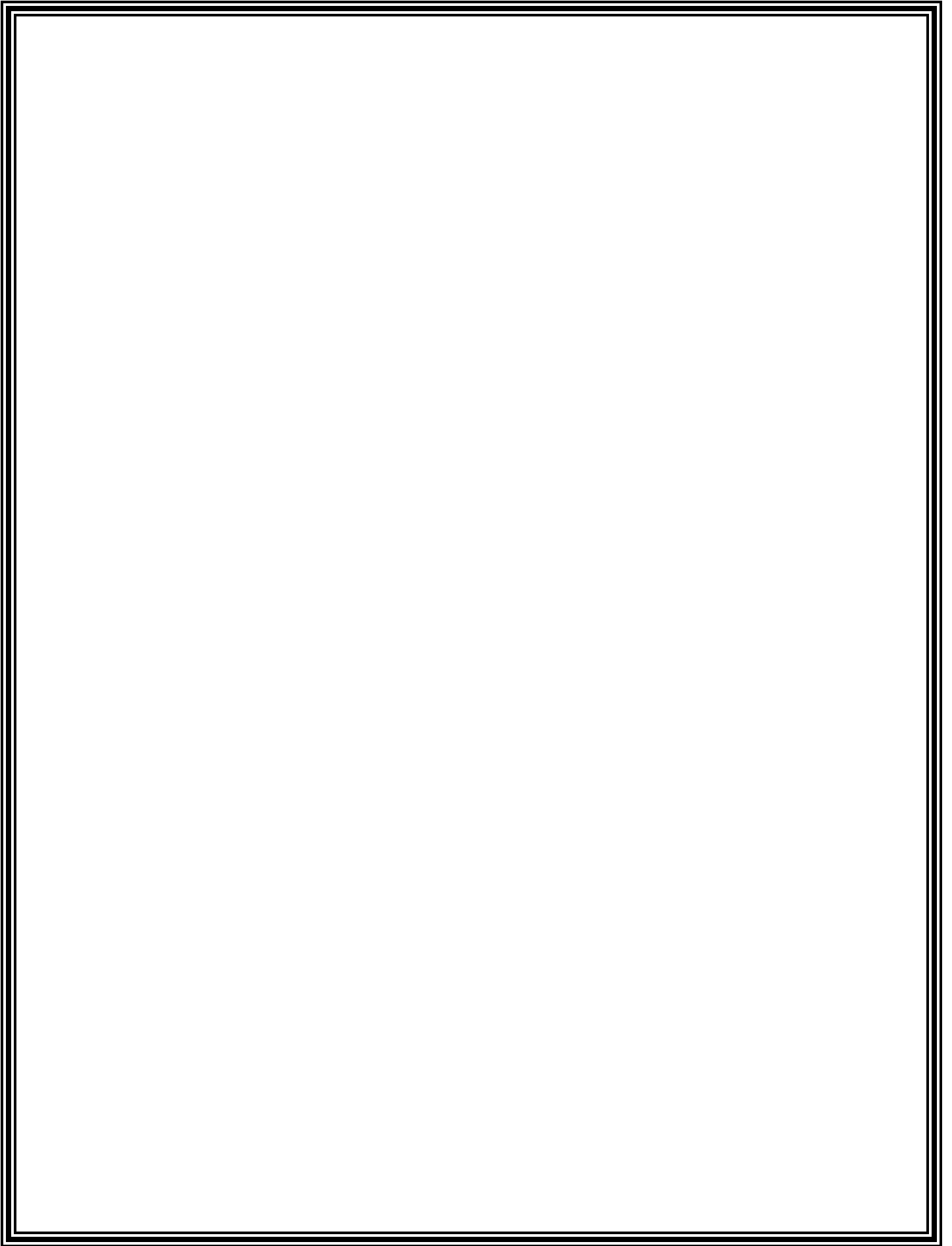
Ted Alejandro, County Superintendent

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

Charter School Name: Provisional Accelerated Learning Academy
CDS #: 36678763630993
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 0335

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:

Annette Baker
Name
Business Advisor
Title
909-388-5741
Telephone
annette.baker@sbcus.net
Email address

For Approving Entity:

James Cunningham
Name
Director of Accounting Services
Title
909-381-1152
Telephone
jim.cunningham@sbcusd.k12.ca.us
Email address

For Charter School:

Zach Wolfe
Name
Back Office Consultant
Title
619-817-7643
Telephone
zach@thebogroup.com
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: [Signature]
(Original signature required)

Date: 8/24/2022

Printed Name: Dwayne Redden Sr.

Title: CEO

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: [Signature]
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 10/4/22

Printed Name: Harold Sullins

Title: Associate Superintendent, Business, Facilities and Operations

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: [Signature]
County Superintendent/Designee
(Original signature required)

Date: 10/5/2022

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

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)

☒ **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	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)				
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
3. Other State Revenues				
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		326,902.28	530,879.62	857,781.90
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
B. EXPENDITURES (see NOTE in Section L)				
1. 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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

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
Total, Employee Benefits		657,572.69	193,120.98	850,693.67
4. Books and Supplies				
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		408,006.37	443,563.89	851,570.26
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	13,359.31	26,896.65	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
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	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		0.00	0.00	0.00
Total, Other Outgo		(25,678.89)	25,678.89	0.00
8. TOTAL EXPENDITURES		3,983,561.36	1,707,971.57	5,691,532.93

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: Provisional Accelerated Learning Academy

CDS #: 36678763630993

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 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				
1. 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				
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				
1. Stabilization Arrangements	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 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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: Provisional Accelerated Learning Academy

CDS #: 36678763630993

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	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
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	143,287.42		143,287.42
2. Due to Grantor Governments	9590	609,665.61		609,665.61
3. Current Loans	9640			0.00
4. Unearned Revenue	9650	500,632.27		500,632.27
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		1,253,585.30	0.00	1,253,585.30
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) - (I6 + J2) (must agree with Line F2)		2,801,410.53	663,072.58	3,464,483.11

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

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:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$ 0.00	0.00	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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: Provisional Accelerated Learning Academy

CDS #: 36678763630993

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. None	0.00
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:

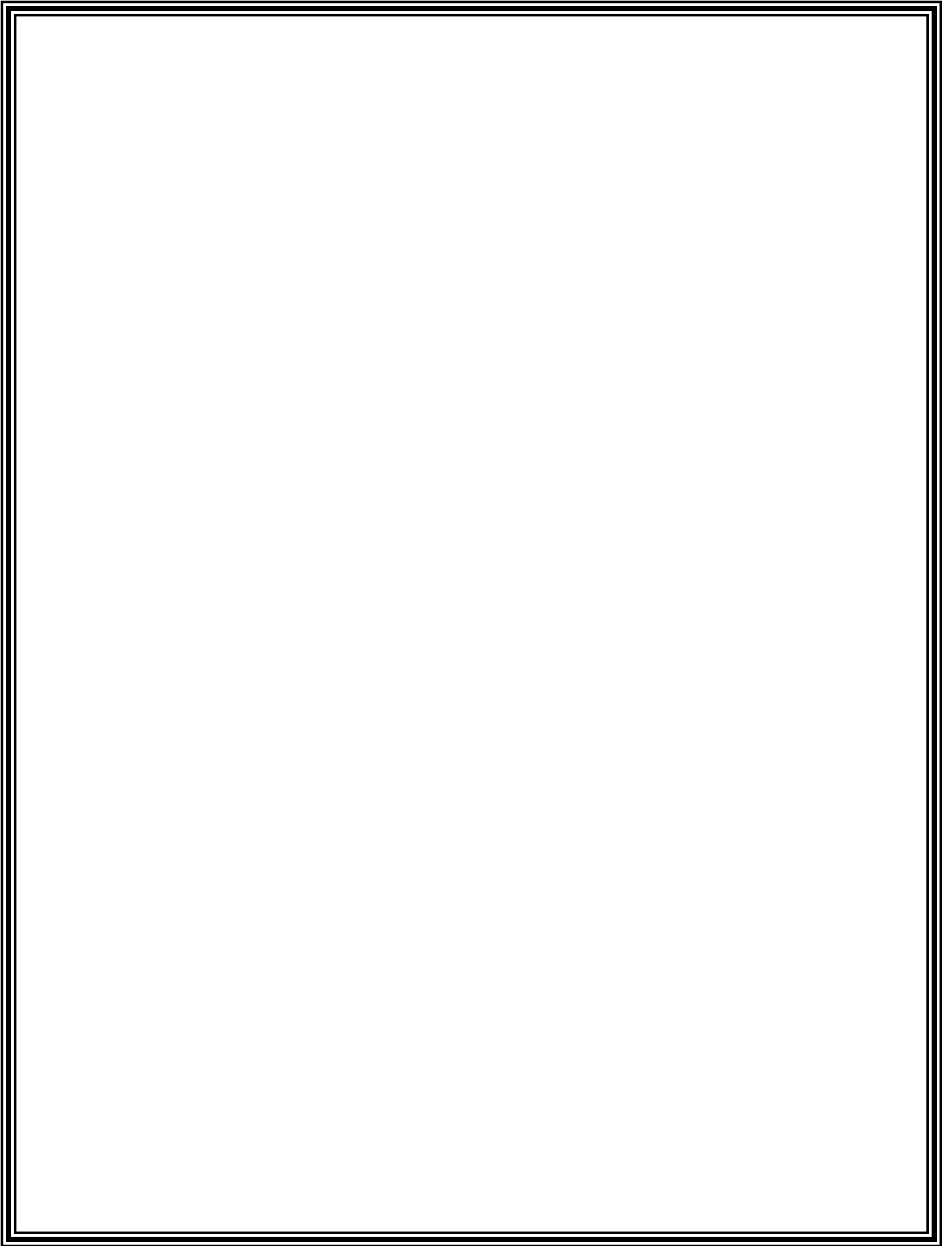
Results of this calculation will be used for comparison with 2020-21 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2023-24.

a. Total Expenditures (B8)	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 [c minus d minus e minus f]	\$ 4,739,729.46

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:

Annette Baker
Name
Business Advisor
Title
909-386-9676
Telephone
annette.baker@sbcss.net
Email address

For Approving Entity:

James Cunningham
Name
Director of Accounting Services
Title
909-381-1152
Telephone
jim.cunningham@sbcusd.k12.ca.us
Email address

For Charter School:

Jennifer Stickel
Name
Principal
Title
909-382-2211
Telephone
jstickel@psasb.us
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: [Signature]
Charter School Official
(Original signature required)

Date: 8/31/22

Printed Name: Jennifer Stickel

Title: Principal

To the County Superintendent of Schools:

- (X) 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: [Signature]
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 10/4/22

Printed Name: Harold Sullins

Title: Associate Superintendent, Business, Facilities and Operations

To the Superintendent of Public Instruction:

- (X) 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: [Signature]
County Superintendent/Designee
(Original signature required)

Date: 10/5/2022

**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
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:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Annette Baker</u> Name	<u>James Cunningham</u> Name	<u>Jennifer Stickel</u> Name
<u>Business Advisor</u> Title	<u>Director of Accounting Services</u> Title	<u>Principal</u> Title
<u>909-386-9676</u> Telephone	<u>909-381-1152</u> Telephone	<u>909-382-2211</u> Telephone
<u>annette.baker@sbcass.net</u> Email address	<u>jim.cunningham@sbcusd.k12.ca.us</u> Email address	<u>jstickel@psasb.us</u> 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:

(X) 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: _____ Title: _____

To the Superintendent of Public Instruction:

(X) 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)



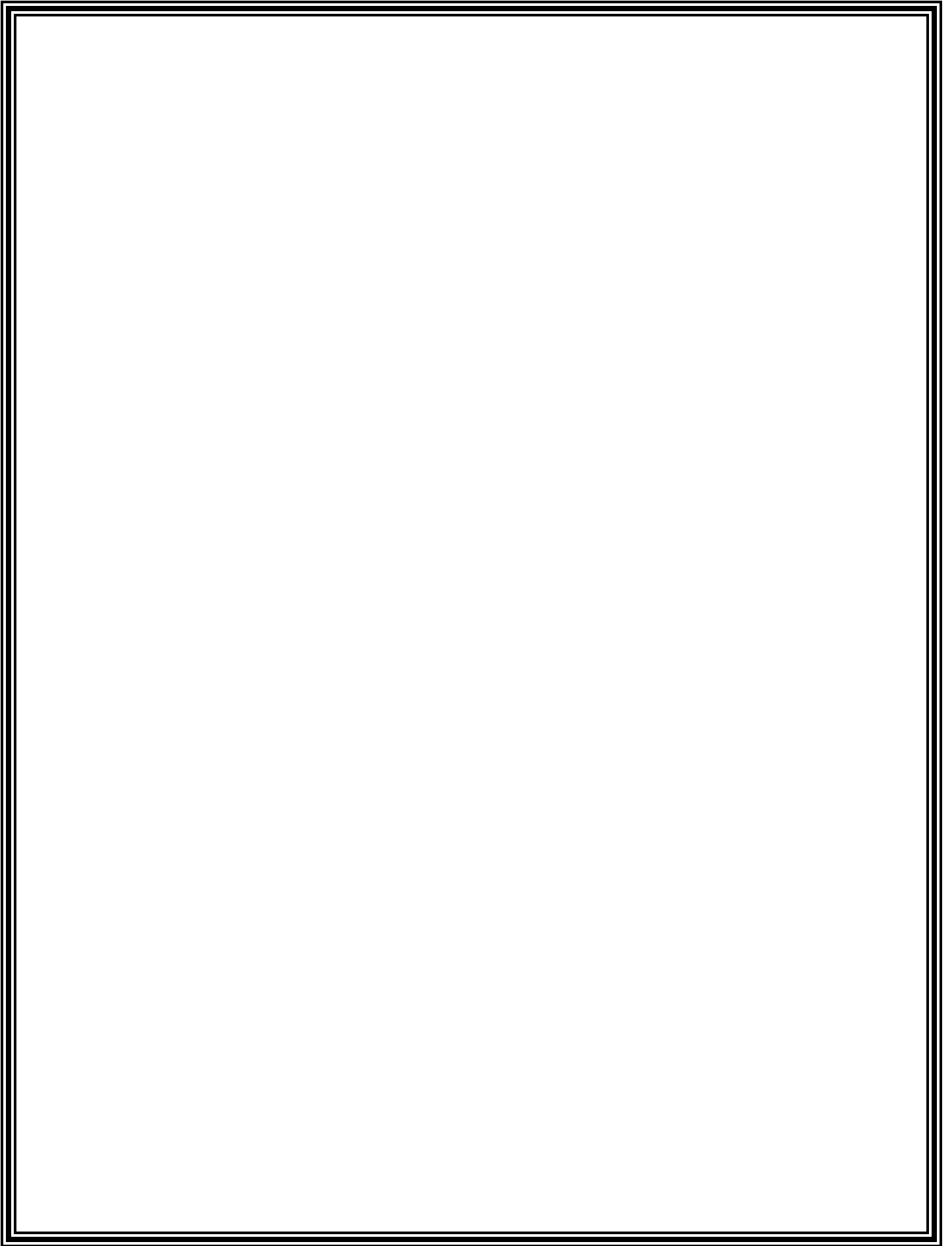
Ted Alejandro, County Superintendent

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



CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT – ALTERNATIVE FORM
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

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:

Annette Baker
Name

Business Advisor
Title

(909) 386-9676
Telephone

annette.baker@sbcss.net
Email address

For Approving Entity:

Jim Cunningham
Name

Director, Accounting Services
Title

(909) 381-1151
Telephone

jim.cunningham@sbcusd.k12.ca.us
Email address

For Charter School:

John J. Amdt, CPA
Name

Business Representative
Title

(323) 457-0499 Ext. 106
Telephone

jarndt@iconsm.com
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: Eva Tillman
Charter School Official
(Original signature required)

Date: 09.07.22

Printed
Name: Eva Tillman

Title: Executive Director

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: Harold Sullins
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 10/4/22

Printed
Name: Harold Sullins

Title: Associate Superintendent, Business, Facilities and Operations

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: Annette Baker
County Superintendent/Designee
(Original signature required)

Date: 10/5/2022

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

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)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,944,916.00		1,944,916.00
Education Protection Account State Aid - Current Year	8012	35,380.00		35,380.00
State Aid - Prior Years	8019	(3,455.00)		(3,455.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	103,724.00		103,724.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		2,080,565.00	0.00	2,080,565.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		314,311.59	314,311.59
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00
Total, Federal Revenues		0.00	314,311.59	314,311.59
3. Other State Revenues				
Special Education - State	StateRevSE		91,690.63	91,690.63
All Other State Revenues	StateRevAO	37,051.83	210,254.84	247,306.67
Total, Other State Revenues		37,051.83	301,945.47	338,997.30
4. Other Local Revenues				
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 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	0.00
Total, Noncertificated Salaries		300,912.38	24,299.35	325,211.73

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: SAVANT PREPARATORY ACADEMY OF BUSINESS

CDS #: 36678760137935

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	97,114.66	19,712.90	116,827.56
PERS	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				
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
Materials and Supplies	4300	47,084.87	16,834.32	63,919.19
Noncapitalized Equipment	4400	129,059.12	113,450.35	242,509.47
Food	4700	112,447.34	0.00	112,447.34
Total, Books and Supplies		320,407.79	145,769.51	466,177.30
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
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:				
Interest	7438	72.73	0.00	72.73
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		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

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

Charter School Name: SAVANT PREPARATORY ACADEMY OF BUSINESS

CDS #: 36678760137935

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		373,353.72	184,913.22	558,266.94
D. 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			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)		373,353.72	184,913.22	558,266.94
F. FUND 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 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				
1. Stabilization Arrangements	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 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		109,484.04	109,484.04
c. Unrestricted Net Position	9790A	1,446,829.97	0.00	1,446,829.97

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

Charter School Name: SAVANT PREPARATORY ACADEMY OF BUSINESS

CDS #: 36678760137935

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	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
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	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
6. TOTAL LIABILITIES		36,670.93	350,182.29	386,853.22
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) - (I6 + J2) (must agree with Line F2)		1,446,829.97	109,484.04	1,556,314.01

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
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.			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

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

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

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. _____	_____
b. _____	_____
c. _____	_____
d. _____	_____
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	<u>0.00</u>

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)	2,178,250.90
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]	314,311.59
c. Subtotal of State & Local Expenditures [a minus b]	1,863,939.31
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]	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]	\$ <u>1,863,866.58</u>



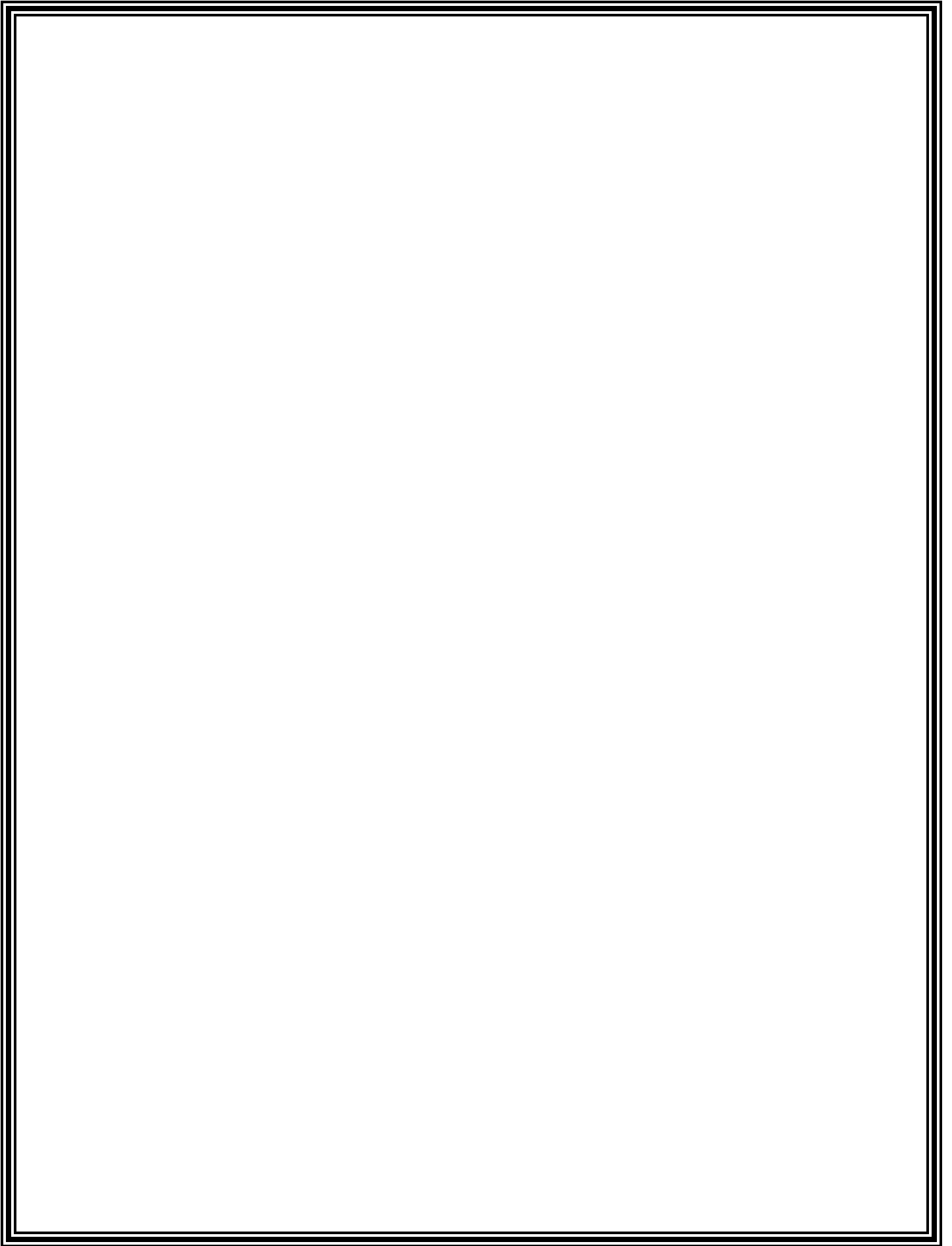
Ted Alejandro, County Superintendent

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

Charter School Name: SOAR Charter Academy
CDS #: 36678760117192
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 0982

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:

Annette Baker
Name
Business Advisor
Title
909-386-9676
Telephone
annette.baker@sbcass.net
Email address

For Approving Entity:

James Cunningham
Name
Director of Accounting Services
Title
909-381-1152
Telephone
jim.cunningham@sbcusd.k12.ca.us
Email address

For Charter School:

Jim Weber
Name
Charter Impact, Inc.
Title
925-750-8090
Telephone
jweber@charterimpact.com
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: 
Charter School Official
(Original signature required)


Date: 8/31/22

Printed Name: Kristin Hadden

Title: Director of Finance

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: 
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 10/4/22

Printed Name: Harold Sullins

Title: Associate Superintendent, Business, Facilities and Operations

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: 
County Superintendent/Designee
(Original signature required)

Date: 10/5/2022

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: SOAR Charter Academy
CDS #: 36678760117192
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 0982

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	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
3. Other State Revenues				
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
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	137,228.39	0.00	137,228.39
Total, Local Revenues		137,228.39	0.00	137,228.39
5. TOTAL REVENUES		4,708,766.85	1,655,133.04	6,363,899.89
B. 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
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	106,978.61	233,560.21	340,538.82
Noncertificated Support Salaries	2200	0.00	0.00	0.00
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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: SOAR Charter Academy

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
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		788,920.72	310,583.33	1,099,504.05
4. Books and Supplies				
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				
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		944,448.09	254,508.75	1,198,956.84
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	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:				
Interest	7438	0.00	0.00	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	0.00	0.00
8. TOTAL EXPENDITURES		4,436,254.51	1,903,502.18	6,339,756.69

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: SOAR Charter Academy

CDS #: 36678760117192

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		272,512.34	(248,369.14)	24,143.20
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 (must net to zero)	8980-8999	(248,369.14)	248,369.14	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				
1. 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				
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				
1. Stabilization Arrangements	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 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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: SOAR Charter Academy

CDS #: 36678760117192

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
6. Prepaid Expenditures (Expenses)	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
9. Capital Assets (accrual basis only)	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				
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	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
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690	0.00	0.00	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND 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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

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")	Capital Outlay	Debt Service	Total
a. NONE	\$ 0.00	0.00	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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: SOAR Charter Academy

CDS #: 36678760117192

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. None	0.00
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)	6,339,756.69
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]	1,089,807.60
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 [c minus d minus e minus f]	\$ 5,185,993.49



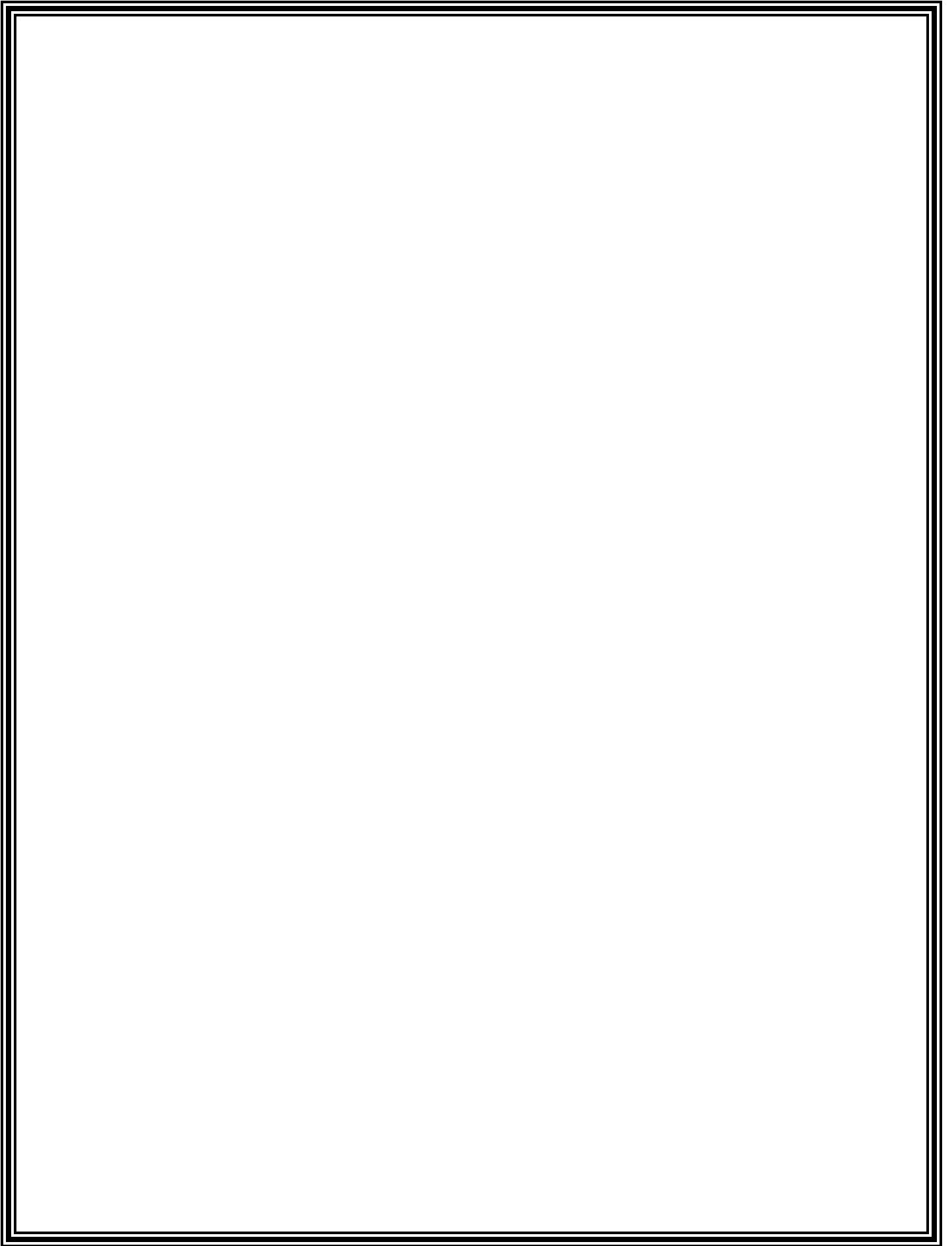
Ted Alejandro, County Superintendent

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 Unified
County: San Bernardino
Charter #: 1438

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:

Annette Baker
Name

Business Advisor
Title

909-388-5741
Telephone

annette.baker@sbcus.net
Email address

For Approving Entity:

James Cunningham
Name

Director of Accounting Services
Title

909-381-1152
Telephone

jim.cunningham@sbcusd.k12.ca.us
Email address

For Charter School:

Zach Wolfe
Name

Back Office Consultant
Title

619-817-7643
Telephone

zach@thebogroup.com
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: 
Charter School Official
(Original signature required)

Date: 8-27-22

Printed Name: Maisha Turner

Title: Boardchair

To the County Superintendent of Schools:

(X) 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: 
Authorized Representative of
Charter Approving Entity
(Original signature required)

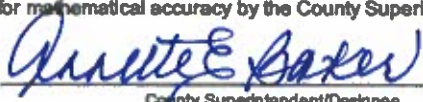
Date: 10/4/22

Printed Name: Harold Sullins

Title: Associate Superintendent, Business, Facilities and Operations

To the Superintendent of Public Instruction:

(X) 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: 
County Superintendent/Designee
(Original signature required)

Date: _____

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: Woodward Leadership Academy

CDS #: 36678760126714

Charter Approving Entity: San Bernardino City Unified

County: San Bernardino

Charter #: 1438

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	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			0.00
Total, LCFF Sources		946,432.63	0.00	946,432.63
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			0.00
Child Nutrition - Federal	8220		86,264.30	86,264.30
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		270,398.54	270,398.54
Total, Federal Revenues		0.00	415,625.84	415,625.84
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		70,652.48	301,355.77	372,008.25
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	4,312.52		4,312.52
Total, Local Revenues		4,312.52	0.00	4,312.52
5. TOTAL REVENUES		1,021,397.63	716,981.61	1,738,379.24
B. 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
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
Total Employee Benefits		128,224.73	28,703.20	156,927.93

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

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		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			0.00
Professional/Consulting Services and Operating Expend.	5800	84,403.75	130,076.47	214,480.22
Communications	5900	7,154.19	791.46	7,945.65
Total, Services and Other Operating Expenditures		169,307.46	208,353.20	377,660.66
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	33,507.67		33,507.67
Amortization Expense - Lease Assets	6910			0.00
Total, Capital Outlay		33,507.67	0.00	33,507.67
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		90,218.42	90,218.42
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	(12,349.54)	12,349.54	0.00
Debt Service:				
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
Description		Object Code	Unrestricted	Restricted
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)				Total
			216,275.70	(58,328.33)
				157,947.37
D. 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	(58,328.33)	58,328.33	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(58,328.33)	58,328.33	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)			157,947.37	0.00
				157,947.37
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As 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 Fund Balance/Net Position, June 30 (E+F1c)		560,354.79	0.00	560,354.79
Components of Ending Fund Balance (Modified Accrual Basis only)				

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: Woodward Leadership Academy

CDS #: 36678760126714

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				
1. Stabilization Arrangements	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 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
3. Accounts Receivable	9200	446,835.17		446,835.17
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	35,718.46		35,718.46
7. Other Current Assets	9340			0.00
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400-9489	95,095.16		95,095.16
10. TOTAL ASSETS		871,552.04	0.00	871,552.04
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
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. 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) - (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 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:

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: Woodward Leadership Academy

CDS #: 36678760126714

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

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. None	
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)	1,580,431.87
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]	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 and 6910]	33,507.67
f. Less Supplemental State and Local Expenditures resulting from a Presidentially	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**
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



Ted Alejandro, County Superintendent

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