OROVILLE UNION HIGH SCHOOL DISTRICT

2021/22

UNAUDITED ACTUALS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2021-22 Unaudited Actuals	Data Supplied For: 2022-23 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

OUHSD
General Fund Summary
2021/2022 Unaudited Actuals

	Unrestricted	Restricted	Total
Revenues			
LCFF Sources	$ 28,366,417		$ 28,366,417
Federal Revenues	17,074	$ 4,928,303	4,945,377
Other State Revenues	548,112	3,465,872	4,013,984
Other Local Sources	383,861	1,703,061	2,086,922
Total Revenues	29,315,464	$ 10,097,236	$ 39,412,700
Expenditures			
Certificated Salaries	$ 9,285,685	$ 2,929,528	$ 12,215,213
Classified Salaries	3,496,081	1,578,862	5,074,943
Employee Benefits	6,769,981	3,910,364	10,680,345
Books and Supplies	646,029	1,304,761	1,950,790
Services, Other Operating	2,563,979	2,488,545	5,052,524
Capital Outlay	166,262	625,133	791,395
Other Outgo	351,611	705,533	1,057,144
Direct Support/Indirect Costs	(455,429)	380,430	(74,999)
Total Expenditures	$ 22,824,199	$ 13,923,156	$ 36,747,355
Total of Revenues less Expenditures	$ 6,491,265	$ (3,825,920)	$ 2,665,345
Other Financing Sources/Uses			
Transfers in from other funds			$ -
Transfer out to other funds			-
Other Sources			-
Contributions to Restricted Prog. **	(6,384,688)	6,384,688	-
Total Other Sources/Uses	(6,384,688)	$ 6,384,688	$ -
Change in Fund Balance	$ 106,577	$ 2,558,768	$ 2,665,345
Beginning Balance	11,072,557	1,122,416	12,194,973
Ending Balance	$ 11,179,134	$ 3,681,184	$ 14,860,318

Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	$ 1,050	
Prepaid Expenditures	50,795	
Restricted **	3,681,184	
Assigned		
Site Carryovers	200,880	
Hall of Fame	20,608	
OASIS	68,026	
Supplemental/Concentration Grant	255,072	
Solar M&O	9,007	
New Vehicles	22,300	
Harrison Stadium	100,000	
Sports Field Lighting	46,132	
Indian Ed Fieldtrips	569	
Unassigned		
Reserve for Economic Uncertainties	1,060,724	3%
BP 3100 Reserve	4,950,048	14%
Unasssigned	4,393,923	
Total Fund Balance	$ 14,860,318	

** See Detail on Following Pages

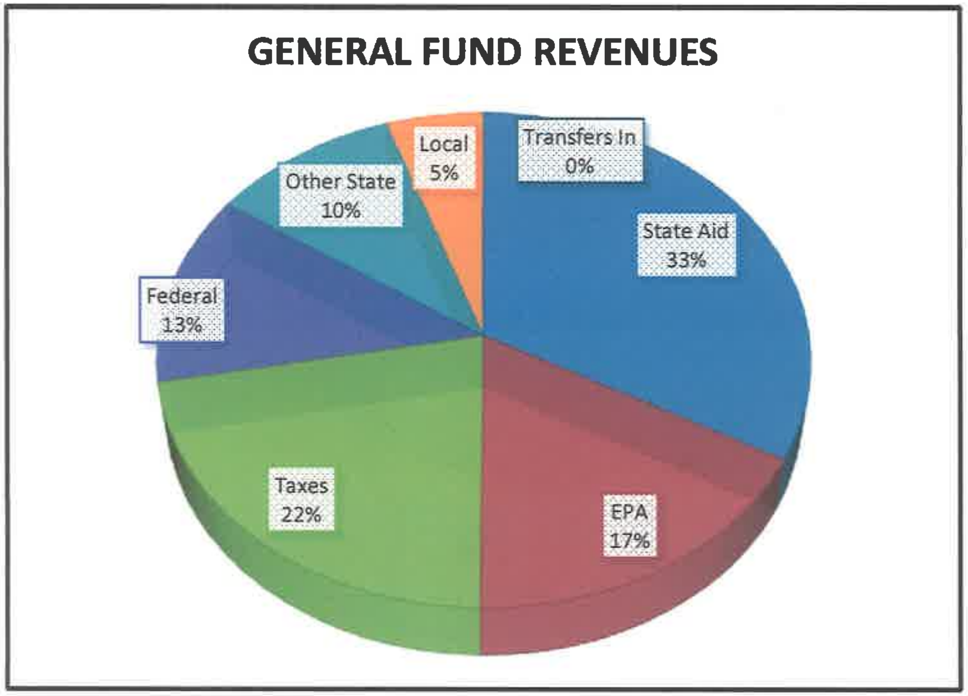
Detail of Legally Restricted Fund Balance

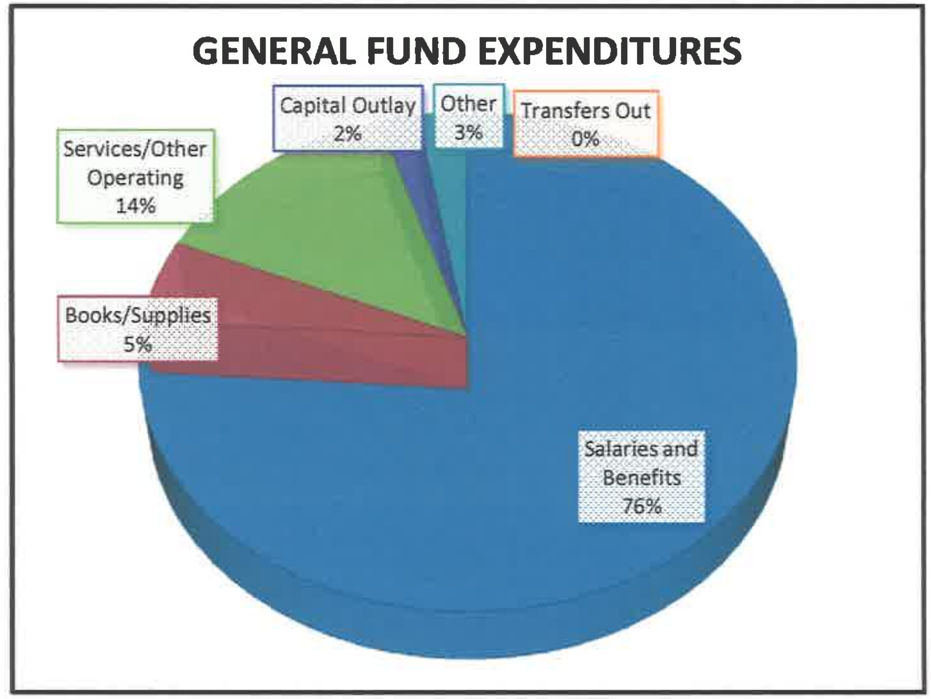
Program		Ending Fund Balance
Lottery Instructional Materials	$	297,675
Medi-cal Reimbursement Billing		81,891
Scholarships		1,372,947
Educatior Effectiveness BG		423,454
Expanded Learing Opportunities		632,596
SPED Dispute Resolution		35,391
SPED Learning Recovery Supports		57,132
Kitchen Infrastructure Funds		87,103
A-G Access Grant		498,261
CalSHAPE		194,734
Total Legally Restricted Ending Balance	$	3,681,184

Detail of Other Financing Sources - Contributions

		Contribution
Contributions From Unrestricted Revenue to:		
Special Education	$	3,478,155
Maintenance		1,423,521
School Bus Emissions		22,106
Every 15 Minutes		83
Scholarships		1,460,824
Total	$	6,384,689

Oroville Union High School District
2021/22 Unaudited Actuals Recap





Note:
State Aid + EPA + Taxes = LCFF **72%**

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	28,366,416.59	0.00	28,366,416.59	28,938,432.00	0.00	28,938,432.00	2.0%
2) Federal Revenue		8100-8299	17,074.00	4,928,302.98	4,945,376.98	0.00	3,766,276.00	3,766,276.00	-23.8%
3) Other State Revenue		8300-8599	548,111.47	3,465,871.84	4,013,983.31	484,945.00	1,860,779.00	2,345,724.00	-41.6%
4) Other Local Revenue		8600-8799	383,860.92	1,703,061.15	2,086,922.07	1,223,975.00	2,056,739.00	3,280,714.00	57.2%
5) TOTAL, REVENUES			29,315,462.98	10,097,235.97	39,412,698.95	30,647,352.00	7,683,794.00	38,331,146.00	-2.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,285,684.74	2,929,528.19	12,215,212.93	9,682,670.00	2,781,330.00	12,464,000.00	2.0%
2) Classified Salaries		2000-2999	3,496,081.15	1,578,862.18	5,074,943.33	3,730,285.00	1,879,550.00	5,609,835.00	10.5%
3) Employee Benefits		3000-3999	6,769,980.66	3,910,363.42	10,680,344.08	7,789,051.00	4,360,088.00	12,149,139.00	13.8%
4) Books and Supplies		4000-4999	646,028.69	1,304,760.65	1,950,789.34	1,175,974.00	1,422,018.00	2,597,992.00	33.2%
5) Services and Other Operating Expenditures		5000-5999	2,563,978.92	2,488,545.35	5,052,524.27	2,294,358.00	1,928,026.00	4,222,384.00	-16.4%
6) Capital Outlay		6000-6999	166,261.51	625,132.97	791,394.48	95,559.00	112,103.00	207,662.00	-73.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	351,610.86	705,532.94	1,057,143.80	373,737.00	804,000.00	1,177,737.00	11.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(455,428.83)	380,429.83	(74,999.00)	(505,100.00)	390,410.00	(114,690.00)	52.9%
9) TOTAL, EXPENDITURES			22,824,197.70	13,923,155.53	36,747,353.23	24,636,534.00	13,677,525.00	38,314,059.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,491,265.28	(3,825,919.56)	2,665,345.72	6,010,818.00	(5,993,731.00)	17,087.00	-99.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(6,384,688.01)	6,384,688.01	0.00	(4,691,171.00)	4,691,171.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,384,688.01)	6,384,688.01	0.00	(4,691,171.00)	4,691,171.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			106,577.27	2,558,768.45	2,665,345.72	1,319,647.00	(1,302,560.00)	17,087.00	-99.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,072,556.96	1,122,415.61	12,194,972.57	11,179,134.23	3,681,184.06	14,860,318.29	21.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,072,556.96	1,122,415.61	12,194,972.57	11,179,134.23	3,681,184.06	14,860,318.29	21.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,072,556.96	1,122,415.61	12,194,972.57	11,179,134.23	3,681,184.06	14,860,318.29	21.9%
2) Ending Balance, June 30 (E + F1e)			11,179,134.23	3,681,184.06	14,860,318.29	12,498,781.23	2,378,624.06	14,877,405.29	0.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,050.00	0.00	1,050.00	1,050.00	0.00	1,050.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	50,795.30	0.00	50,795.30	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	3,681,184.06	3,681,184.06	0.00	2,378,624.59	2,378,624.59	-35.4%
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	722,594.01	0.00	722,594.01	168,432.00	0.00	168,432.00	-76.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,010,772.00	0.00	6,010,772.00	6,257,864.00	0.00	6,257,864.00	4.1%
Unassigned/Unappropriated Amount		9790	4,393,922.92	0.00	4,393,922.92	6,071,435.23	(0.53)	6,071,434.70	38.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	12,998,286.40	2,303,720.86	15,302,007.26				
1) Fair Value Adjustment to Cash in County Treasury		9111	(467,891.27)	(111,839.77)	(579,731.04)				
b) in Banks		9120	18,225.80	8,200.00	26,425.80				
c) in Revolving Cash Account		9130	1,050.00	0.00	1,050.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	2,244.95	0.00	2,244.95				
2) Investments		9150	0.00	705,364.44	705,364.44				
3) Accounts Receivable		9200	56,342.90	11,336.04	67,678.94				
4) Due from Grantor Government		9290	62,840.00	1,839,823.96	1,902,663.96				
5) Due from Other Funds		9310	74,999.00	0.00	74,999.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	50,795.30	0.00	50,795.30				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			12,796,893.08	4,756,605.53	17,553,498.61				
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	1,318,118.93	387,156.54	1,705,275.47				
2) Due to Grantor Governments		9590	299,639.92	72,244.84	371,884.76				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	616,020.09	616,020.09				
6) TOTAL, LIABILITIES			1,617,758.85	1,075,421.47	2,693,180.32				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,179,134.23	3,681,184.06	14,860,318.29				

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	12,964,080.00	0.00	12,964,080.00	16,286,339.00	0.00	16,286,339.00	25.6%
Education Protection Account State Aid - Current Year		8012	6,792,696.00	0.00	6,792,696.00	4,351,212.00	0.00	4,351,212.00	-35.9%
State Aid - Prior Years		8019	9,849.00	0.00	9,849.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	97,667.44	0.00	97,667.44	105,608.00	0.00	105,608.00	8.1%
Timber Yield Tax		8022	79,877.89	0.00	79,877.89	31,438.00	0.00	31,438.00	-60.6%
Other Subventions/In-Lieu Taxes		8029	3,930.79	0.00	3,930.79	3,855.00	0.00	3,855.00	-1.9%
County & District Taxes									
Secured Roll Taxes		8041	8,127,535.25	0.00	8,127,535.25	8,009,622.00	0.00	8,009,622.00	-1.5%
Unsecured Roll Taxes		8042	472,401.99	0.00	472,401.99	510,947.00	0.00	510,947.00	8.2%
Prior Years' Taxes		8043	15,541.74	0.00	15,541.74	13,955.00	0.00	13,955.00	-10.2%
Supplemental Taxes		8044	166,249.36	0.00	166,249.36	148,879.00	0.00	148,879.00	-10.4%
Education Revenue Augmentation Fund (ERAF)		8045	(1,574,815.92)	0.00	(1,574,815.92)	(1,918,871.00)	0.00	(1,918,871.00)	21.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,407,734.05	0.00	1,407,734.05	1,588,769.00	0.00	1,588,769.00	12.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			28,562,747.59	0.00	28,562,747.59	29,131,753.00	0.00	29,131,753.00	2.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(196,331.00)	0.00	(196,331.00)	(193,321.00)	0.00	(193,321.00)	-1.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			28,366,416.59	0.00	28,366,416.59	28,938,432.00	0.00	28,938,432.00	2.0%
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	466,641.00	466,641.00	0.00	539,790.00	539,790.00	15.7%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		758,842.41	758,842.41		901,564.00	901,564.00	18.8%
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		95,203.61	95,203.61		109,000.00	109,000.00	14.5%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		1,389.44	1,389.44		22,000.00	22,000.00	1483.4%
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		88,552.91	88,552.91		74,000.00	74,000.00	-16.4%
Career and Technical Education	3500-3599	8290		90,361.28	90,361.28		106,140.00	106,140.00	17.5%
All Other Federal Revenue	All Other	8290	17,074.00	3,427,312.33	3,444,386.33	0.00	2,013,782.00	2,013,782.00	-41.5%
TOTAL, FEDERAL REVENUE			17,074.00	4,928,302.98	4,945,376.98	0.00	3,766,276.00	3,766,276.00	-23.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	87,103.00	87,103.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	136,321.00	0.00	136,321.00	136,000.00	0.00	136,000.00	-0.2%
Lottery - Unrestricted and Instructional Materials		8560	411,790.47	190,157.05	601,947.52	344,945.00	138,000.00	482,945.00	-19.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
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		106,268.30	106,268.30		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	3,082,343.49	3,082,343.49	4,000.00	1,722,779.00	1,726,779.00	-44.0%
TOTAL, OTHER STATE REVENUE			548,111.47	3,465,871.84	4,013,983.31	484,945.00	1,860,779.00	2,345,724.00	-41.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	7,021.71	0.00	7,021.71	6,000.00	0.00	6,000.00	-14.6%
Interest		8660	96,060.71	13,972.46	110,033.17	83,000.00	20,000.00	103,000.00	-6.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(519,261.77)	(96,887.31)	(616,149.08)	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	520,586.68	252,916.00	773,502.68	1,000,000.00	248,498.00	1,248,498.00	61.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	279,453.59	63,837.00	343,290.59	134,975.00	54,000.00	188,975.00	-45.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,469,223.00	1,469,223.00		1,734,241.00	1,734,241.00	18.0%
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			383,860.92	1,703,061.15	2,086,922.07	1,223,975.00	2,056,739.00	3,280,714.00	57.2%
TOTAL, REVENUES			29,315,462.98	10,097,235.97	39,412,698.95	30,647,352.00	7,683,794.00	38,331,146.00	-2.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	7,015,184.48	2,395,463.05	9,410,647.53	7,213,806.00	2,147,107.00	9,360,913.00	-0.5%
Certificated Pupil Support Salaries		1200	768,400.55	348,862.46	1,117,263.01	771,810.00	435,988.00	1,207,798.00	8.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,338,035.82	185,202.68	1,523,238.50	1,319,506.00	198,235.00	1,517,741.00	-0.4%
Other Certificated Salaries		1900	164,063.89	0.00	164,063.89	377,548.00	0.00	377,548.00	130.1%
TOTAL, CERTIFICATED SALARIES			9,285,684.74	2,929,528.19	12,215,212.93	9,682,670.00	2,781,330.00	12,464,000.00	2.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	290.09	1,126,726.89	1,127,016.98	22,144.00	1,359,684.00	1,381,828.00	22.6%
Classified Support Salaries		2200	1,709,762.61	341,831.90	2,051,594.51	2,027,169.00	427,400.00	2,454,569.00	19.6%
Classified Supervisors' and Administrators' Salaries		2300	216,627.46	60,852.38	277,479.84	226,962.00	43,227.00	270,189.00	-2.6%
Clerical, Technical and Office Salaries		2400	1,384,858.21	6,039.10	1,390,897.31	1,451,910.00	5,562.00	1,457,472.00	4.8%
Other Classified Salaries		2900	184,542.78	43,411.91	227,954.69	2,100.00	43,677.00	45,777.00	-79.9%
TOTAL, CLASSIFIED SALARIES			3,496,081.15	1,578,862.18	5,074,943.33	3,730,285.00	1,879,550.00	5,609,835.00	10.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,442,815.42	1,811,053.70	3,253,869.12	1,801,743.00	1,953,840.00	3,755,583.00	15.4%
PERS		3201-3202	714,815.98	357,598.27	1,072,414.25	922,972.00	492,356.00	1,415,328.00	32.0%
OASDI/Medicare/Alternative		3301-3302	404,198.52	168,413.34	572,611.86	413,099.00	189,078.00	602,177.00	5.2%
Health and Welfare Benefits		3401-3402	3,225,367.64	1,223,422.94	4,448,790.58	3,770,840.00	1,420,529.00	5,191,369.00	16.7%
Unemployment Insurance		3501-3502	63,497.73	21,666.24	85,163.97	68,950.00	22,918.00	91,868.00	7.9%
Workers' Compensation		3601-3602	345,616.20	123,909.57	469,525.77	289,712.00	100,466.00	390,178.00	-16.9%
OPEB, Allocated		3701-3702	573,669.17	204,299.36	777,968.53	521,735.00	180,901.00	702,636.00	-9.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,769,980.66	3,910,363.42	10,680,344.08	7,789,051.00	4,360,088.00	12,149,139.00	13.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	4,709.79	63,664.88	68,374.67	230,000.00	385,675.00	615,675.00	800.4%
Books and Other Reference Materials		4200	11,497.27	6,357.14	17,854.41	0.00	500.00	500.00	-97.2%
Materials and Supplies		4300	558,291.83	770,169.18	1,328,461.01	934,904.00	825,724.00	1,760,628.00	32.5%
Noncapitalized Equipment		4400	71,529.80	461,665.12	533,194.92	11,070.00	204,119.00	215,189.00	-59.6%
Food		4700	0.00	2,904.33	2,904.33	0.00	6,000.00	6,000.00	106.6%
TOTAL, BOOKS AND SUPPLIES			646,028.69	1,304,760.65	1,950,789.34	1,175,974.00	1,422,018.00	2,597,992.00	33.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	177,289.60	655,699.54	832,989.14	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	25,502.67	147,400.41	172,903.08	18,500.00	283,508.00	302,008.00	74.7%
Dues and Memberships		5300	27,691.72	1,644.27	29,335.99	25,400.00	2,200.00	27,600.00	-5.9%
Insurance		5400 - 5450	551,766.00	0.00	551,766.00	652,000.00	0.00	652,000.00	18.2%
Operations and Housekeeping Services		5500	672,045.68	0.00	672,045.68	636,900.00	0.00	636,900.00	-5.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	179,174.13	408,727.53	587,901.66	203,208.00	668,517.00	871,725.00	48.3%
Transfers of Direct Costs		5710	(51,771.44)	51,771.44	0.00	(46,300.00)	46,300.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(57,357.53)	0.00	(57,357.53)	(50,000.00)	0.00	(50,000.00)	-12.8%
Professional/Consulting Services and Operating Expenditures		5800	943,051.28	1,123,610.68	2,066,661.96	782,900.00	927,251.00	1,710,151.00	-17.3%
Communications		5900	96,586.81	99,691.48	196,278.29	71,750.00	250.00	72,000.00	-63.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,563,978.92	2,488,545.35	5,052,524.27	2,294,358.00	1,928,026.00	4,222,384.00	-16.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	221,145.50	221,145.50	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	166,261.51	403,987.47	570,248.98	95,559.00	112,103.00	207,662.00	-63.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			166,261.51	625,132.97	791,394.48	95,559.00	112,103.00	207,662.00	-73.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	31,486.00	31,486.00	0.00	(33,000.00)	(33,000.00)	-204.8%
Payments to County Offices		7142	56,874.00	674,046.94	730,920.94	79,000.00	837,000.00	916,000.00	25.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	294,736.86	0.00	294,736.86	294,737.00	0.00	294,737.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			351,610.86	705,532.94	1,057,143.80	373,737.00	804,000.00	1,177,737.00	11.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(380,429.83)	380,429.83	0.00	(390,410.00)	390,410.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(74,999.00)	0.00	(74,999.00)	(114,690.00)	0.00	(114,690.00)	52.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(455,428.83)	380,429.83	(74,999.00)	(505,100.00)	390,410.00	(114,690.00)	52.9%
TOTAL, EXPENDITURES			22,824,197.70	13,923,155.53	36,747,353.23	24,636,534.00	13,677,525.00	38,314,059.00	4.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
(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	(6,384,688.01)	6,384,688.01	0.00	(4,691,171.00)	4,691,171.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,384,688.01)	6,384,688.01	0.00	(4,691,171.00)	4,691,171.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,384,688.01)	6,384,688.01	0.00	(4,691,171.00)	4,691,171.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	28,366,416.59	0.00	28,366,416.59	28,938,432.00	0.00	28,938,432.00	2.0%
2) Federal Revenue		8100-8299	17,074.00	4,928,302.98	4,945,376.98	0.00	3,766,276.00	3,766,276.00	-23.8%
3) Other State Revenue		8300-8599	548,111.47	3,465,871.84	4,013,983.31	484,945.00	1,860,779.00	2,345,724.00	-41.6%
4) Other Local Revenue		8600-8799	383,860.92	1,703,061.15	2,086,922.07	1,223,975.00	2,056,739.00	3,280,714.00	57.2%
5) TOTAL, REVENUES			29,315,462.98	10,097,235.97	39,412,698.95	30,647,352.00	7,683,794.00	38,331,146.00	-2.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		11,061,799.31	8,043,350.45	19,105,149.76	11,759,369.00	9,052,544.00	20,811,913.00	8.9%
2) Instruction - Related Services	2000-2999		3,020,340.60	1,571,017.88	4,591,358.48	3,268,886.00	575,491.00	3,844,377.00	-16.3%
3) Pupil Services	3000-3999		4,354,594.32	1,527,079.77	5,881,674.09	4,964,248.00	1,208,442.00	6,172,690.00	4.9%
4) Ancillary Services	4000-4999		698,499.49	48,300.05	746,799.54	944,378.00	0.00	944,378.00	26.5%
5) Community Services	5000-5999		0.00	44,070.75	44,070.75	0.00	50,000.00	50,000.00	13.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,504,698.04	402,702.83	1,907,400.87	1,576,238.00	390,410.00	1,966,648.00	3.1%
8) Plant Services	8000-8999		1,832,655.08	1,581,100.86	3,413,755.94	1,749,678.00	1,596,638.00	3,346,316.00	-2.0%
9) Other Outgo	9000-9999	Except 7600-7699	351,610.86	705,532.94	1,057,143.80	373,737.00	804,000.00	1,177,737.00	11.4%
10) TOTAL, EXPENDITURES			22,824,197.70	13,923,155.53	36,747,353.23	24,636,534.00	13,677,525.00	38,314,059.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,491,265.28	(3,825,919.56)	2,665,345.72	6,010,818.00	(5,993,731.00)	17,087.00	-99.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(6,384,688.01)	6,384,688.01	0.00	(4,691,171.00)	4,691,171.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,384,688.01)	6,384,688.01	0.00	(4,691,171.00)	4,691,171.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			106,577.27	2,558,768.45	2,665,345.72	1,319,647.00	(1,302,560.00)	17,087.00	-99.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,072,556.96	1,122,415.61	12,194,972.57	11,179,134.23	3,681,184.06	14,860,318.29	21.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,072,556.96	1,122,415.61	12,194,972.57	11,179,134.23	3,681,184.06	14,860,318.29	21.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,072,556.96	1,122,415.61	12,194,972.57	11,179,134.23	3,681,184.06	14,860,318.29	21.9%
2) Ending Balance, June 30 (E + F1e)			11,179,134.23	3,681,184.06	14,860,318.29	12,498,781.23	2,378,624.06	14,877,405.29	0.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,050.00	0.00	1,050.00	1,050.00	0.00	1,050.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	50,795.30	0.00	50,795.30	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	3,681,184.06	3,681,184.06	0.00	2,378,624.59	2,378,624.59	-35.4%
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	722,594.01	0.00	722,594.01	168,432.00	0.00	168,432.00	-76.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,010,772.00	0.00	6,010,772.00	6,257,864.00	0.00	6,257,864.00	4.1%
Unassigned/Unappropriated Amount		9790	4,393,922.92	0.00	4,393,922.92	6,071,435.23	(0.53)	6,071,434.70	38.2%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	423,453.62	306,753.62
6300	Lottery: Instructional Materials	297,675.24	0.24
6536	Special Ed: Dispute Prevention and Dispute Resolution	35,391.00	0.00
6537	Special Ed: Learning Recovery Support	57,131.71	0.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	87,103.00	0.00
7412	A-G Access/Success Grant	361,607.41	346,607.41
7413	A-G Learning Loss Mitigation Grant	136,654.00	136,654.00
7425	Expanded Learning Opportunities (ELO) Grant	632,595.93	113,770.93
7810	Other Restricted State	194,733.76	0.00
9010	Other Restricted Local	1,454,838.39	1,474,838.39
Total, Restricted Balance		3,681,184.06	2,378,624.59

OUHSD
Student Activity Fund Summary
2021/2022 Unaudited Actuals

Revenues		
LCFF Sources		
Federal Revenues		
Other State Revenues		
Other Local Sources	$	562,541
Total Revenues	$	562,541
Expenditures		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Books and Supplies	$	373,936
Services, Other Operating		147,087
Capital Outlay		
Other Outgo		
Direct Support/Indirect Costs		
Total Expenditures	$	521,023
Total of Revenues less Expenditures	$	41,518
Other Financing Sources/Uses		
Transfers in from other funds		
Transfer out to other funds		
Other Sources		
Contributions to Restricted Prog.		
Total Other Sources/Uses	$	-
Change in Fund Balance	$	41,518
Beginning Balance		309,563
Ending Balance	$	351,081
Components of Ending Fund Balance		
Las Plumas High Student Body Fund	$	220,760
Oroville High Student Body Fund		130,321
Total Fund Balance	$	351,081

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	562,541.20	585,000.00	4.0%
5) TOTAL, REVENUES			562,541.20	585,000.00	4.0%
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	373,936.45	585,000.00	56.4%
5) Services and Other Operating Expenditures		5000-5999	147,087.03	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			521,023.48	585,000.00	12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,517.72	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)			41,517.72	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	309,563.26	351,080.98	13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			309,563.26	351,080.98	13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			309,563.26	351,080.98	13.4%
2) Ending Balance, June 30 (E + F1e)			351,080.98	351,080.98	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	27,533.62	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	323,547.36	351,080.98	8.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	324,600.28		
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	429.87		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	27,533.62		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			352,563.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,482.79		
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			1,482.79		
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)			351,080.98		

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	562,541.20	585,000.00	4.0%
TOTAL, REVENUES			562,541.20	585,000.00	4.0%
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	366,540.15	585,000.00	59.6%
Noncapitalized Equipment		4400	7,396.30	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			373,936.45	585,000.00	56.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	6,883.44	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,425.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	4,245.50	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	132,533.09	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			147,087.03	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			521,023.48	585,000.00	12.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	562,541.20	585,000.00	4.0%
5) TOTAL, REVENUES			562,541.20	585,000.00	4.0%
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		521,023.48	585,000.00	12.3%
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			521,023.48	585,000.00	12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			41,517.72	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)			41,517.72	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	309,563.26	351,080.98	13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			309,563.26	351,080.98	13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			309,563.26	351,080.98	13.4%
2) Ending Balance, June 30 (E + F1e)			351,080.98	351,080.98	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	27,533.62	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	323,547.36	351,080.98	8.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
8210	Student Activity Funds	323,547.36	351,080.98
Total, Restricted Balance		323,547.36	351,080.98

OUHSD
Adult Education Fund Summary
2021/2022 Unaudited Actuals

Revenues	
LCFF Sources	
Federal Revenues	$ 170,474
Other State Revenues	88,288
Other Local Sources	1,363,643
Total Revenues	$ 1,622,405
Expenditures	
Certificated Salaries	$ 398,834
Classified Salaries	295,792
Employee Benefits	477,831
Books and Supplies	39,600
Services, Other Operating	318,723
Capital Outlay	
Other Outgo	
Direct Support/Indirect Costs	47,462
Total Expenditures	$ 1,578,242
Total of Revenues less Expenditures	$ 44,163
Other Financing Sources/Uses	
Transfers in from other funds	
Transfer out to other funds	
Other Sources	
Contributions to Restricted Prog.	
Total Other Sources/Uses	$ -
Change in Fund Balance	$ 44,163
Beginning Balance	750,035
Ending Balance	$ 794,198
Components of Ending Fund Balance	
Nonspendable	
Revolving Cash	$ 200
Prepaid Expenditures	
Restricted	
CalWorks	30,006
Adult Education Block Grant	142,846
Committed	
Adult Education Program	621,146
Total Fund Balance	$ 794,198

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	170,474.00	170,474.00	0.0%
3) Other State Revenue		8300-8599	88,288.00	38,745.00	-56.1%
4) Other Local Revenue		8600-8799	1,363,642.76	1,414,488.00	3.7%
5) TOTAL, REVENUES			1,622,404.76	1,623,707.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	398,834.12	405,421.00	1.7%
2) Classified Salaries		2000-2999	295,792.24	277,112.00	-6.3%
3) Employee Benefits		3000-3999	477,830.85	453,987.00	-5.0%
4) Books and Supplies		4000-4999	39,599.95	28,894.00	-27.0%
5) Services and Other Operating Expenditures		5000-5999	318,723.04	377,760.00	18.5%
6) Capital Outlay		6000-6999	0.00	20,000.00	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	47,462.00	65,435.00	37.9%
9) TOTAL, EXPENDITURES			1,578,242.20	1,628,609.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			44,162.56	(4,902.00)	-111.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			44,162.56	(4,902.00)	-111.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	750,035.31	794,197.87	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			750,035.31	794,197.87	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			750,035.31	794,197.87	5.9%
2) Ending Balance, June 30 (E + F1e)			794,197.87	789,295.87	-0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
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	172,851.96	168,149.96	-2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	621,145.91	621,145.91	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	551,129.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	(17,746.37)		
b) in Banks		9120	12,258.90		
c) in Revolving Cash Account		9130	200.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	308,565.35		
4) Due from Grantor Government		9290	51,714.00		
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			906,121.01		
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	64,461.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	47,462.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			111,923.14		
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)			794,197.87		

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	170,474.00	170,474.00	0.0%
TOTAL, FEDERAL REVENUE			170,474.00	170,474.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	88,288.00	38,745.00	-56.1%
TOTAL, OTHER STATE REVENUE			88,288.00	38,745.00	-56.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,083.66	5,900.00	-3.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(22,381.06)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	145,333.05	100,000.00	-31.2%
Interagency Services		8677	1,208,644.00	1,273,097.00	5.3%
Other Local Revenue					
All Other Local Revenue		8699	25,963.11	35,491.00	36.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,363,642.76	1,414,488.00	3.7%
TOTAL, REVENUES			1,622,404.76	1,623,707.00	0.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	359,363.39	359,785.00	0.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	39,470.73	45,636.00	15.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			398,834.12	405,421.00	1.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	52,423.54	48,191.00	-8.1%
Classified Support Salaries		2200	31,429.76	34,520.00	9.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	197,388.39	184,545.00	-6.5%
Other Classified Salaries		2900	14,550.55	9,856.00	-32.3%
TOTAL, CLASSIFIED SALARIES			295,792.24	277,112.00	-6.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	112,881.57	78,897.00	-30.1%
PERS		3201-3202	60,750.42	66,418.00	9.3%
OASDI/Medicare/Alternative		3301-3302	27,237.72	26,848.00	-1.4%
Health and Welfare Benefits		3401-3402	223,638.74	237,132.00	6.0%
Unemployment Insurance		3501-3502	3,228.80	3,399.00	5.3%
Workers' Compensation		3601-3602	18,920.81	14,742.00	-22.1%
OPEB, Allocated		3701-3702	31,172.79	26,551.00	-14.8%
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			477,830.85	453,987.00	-5.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	123.83	0.00	-100.0%
Books and Other Reference Materials		4200	501.55	0.00	-100.0%
Materials and Supplies		4300	15,137.24	15,894.00	5.0%
Noncapitalized Equipment		4400	23,837.33	13,000.00	-45.5%
TOTAL, BOOKS AND SUPPLIES			39,599.95	28,894.00	-27.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	44,460.64	0.00	-100.0%
Travel and Conferences		5200	2,430.14	5,000.00	105.7%
Dues and Memberships		5300	1,733.69	3,760.00	116.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,281.94	35,035.00	64.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	72,431.47	89,320.00	23.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	18,300.00	18,000.00	-1.6%
Professional/Consulting Services and Operating Expenditures		5800	118,664.67	184,689.00	55.6%
Communications		5900	39,420.49	41,956.00	6.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			318,723.04	377,760.00	18.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	20,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	20,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	47,462.00	65,435.00	37.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			47,462.00	65,435.00	37.9%
TOTAL, EXPENDITURES			1,578,242.20	1,628,609.00	3.2%

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%
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%

Unaudited Actuals
Adult Education Fund
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	170,474.00	170,474.00	0.0%
3) Other State Revenue		8300-8599	88,288.00	38,745.00	-56.1%
4) Other Local Revenue		8600-8799	1,363,642.76	1,414,488.00	3.7%
5) TOTAL, REVENUES			1,622,404.76	1,623,707.00	0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		900,618.65	898,641.00	-0.2%
2) Instruction - Related Services	2000-2999		450,054.22	446,270.00	-0.8%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		47,462.00	65,435.00	37.9%
8) Plant Services	8000-8999		180,107.33	218,263.00	21.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,578,242.20	1,628,609.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			44,162.56	(4,902.00)	-111.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			44,162.56	(4,902.00)	-111.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	750,035.31	794,197.87	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			750,035.31	794,197.87	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			750,035.31	794,197.87	5.9%
2) Ending Balance, June 30 (E + F1e)			794,197.87	789,295.87	-0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
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	172,851.96	168,149.96	-2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	621,145.91	621,145.91	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
6371	CalWORKs for ROCP or Adult Education	30,005.76	28,542.76
6391	Adult Education Program	142,846.20	139,607.20
Total, Restricted Balance		172,851.96	168,149.96

OUHSD
Cafeteria Fund Summary
2021/2022 Unaudited Actuals

Revenues	
Revenue Limit Sources	
Federal Revenues	$ 1,273,547
Other State Revenues	72,987
Other Local Sources	9,341
Total Revenues	$ 1,355,875
Expenditures	
Certificated Salaries	
Classified Salaries	405,200
Employee Benefits	243,009
Books and Supplies	492,343
Services, Other Operating	11,555
Capital Outlay	
Other Outgo	
Direct Support/Indirect Costs	27,537
Total Expenditures	$ 1,179,644
Total of Revenues less Expenditures	$ 176,231
Other Financing Sources/Uses	
Transfers in from other funds	
Transfer out to other funds	
Other Sources	
Contributions to Restricted Prog.	
Total Other Sources/Uses	$ -
Change in Fund Balance	$ 176,231
Beginning Balance	25,193
Ending Balance	$ 201,424
Components of Ending Fund Balance	
Nonspendable	
Revolving Cash	
Prepaid Expenditures	
Restricted	
Breakfast & Lunch Program	153,213
Suppers Program	48,211
Total Fund Balance	$ 201,424

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	1,273,546.97	1,215,000.00	-4.6%
3) Other State Revenue		8300-8599	72,986.89	70,000.00	-4.1%
4) Other Local Revenue		8600-8799	9,341.56	12,000.00	28.5%
5) TOTAL, REVENUES			1,355,875.42	1,297,000.00	-4.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	405,199.99	418,785.00	3.4%
3) Employee Benefits		3000-3999	243,009.19	249,192.00	2.5%
4) Books and Supplies		4000-4999	492,342.83	483,000.00	-1.9%
5) Services and Other Operating Expenditures		5000-5999	11,555.42	10,700.00	-7.4%
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	27,537.00	49,255.00	78.9%
9) TOTAL, EXPENDITURES			1,179,644.43	1,210,932.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			176,230.99	86,068.00	-51.2%
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)			176,230.99	86,068.00	-51.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,192.64	201,423.63	699.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,192.64	201,423.63	699.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,192.64	201,423.63	699.5%
2) Ending Balance, June 30 (E + F1e)			201,423.63	287,491.63	42.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	3,268.06	0.00	-100.0%
Prepaid Items		9713	2,661.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	195,494.57	287,491.63	47.1%
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	92,926.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,992.24)		
b) in Banks		9120	100.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	128,694.60		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,080.00		
4) Due from Grantor Government		9290	5,414.58		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	3,268.06		
7) Prepaid Expenditures		9330	2,661.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			231,152.66		
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	2,192.03		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	27,537.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			29,729.03		
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)			201,423.63		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,189,495.29	1,215,000.00	2.1%
Donated Food Commodities		8221	80,988.68	0.00	-100.0%
All Other Federal Revenue		8290	3,063.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,273,546.97	1,215,000.00	-4.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	72,986.89	70,000.00	-4.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			72,986.89	70,000.00	-4.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	8,674.70	13,000.00	49.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	362.83	(1,000.00)	-375.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,844.88)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,148.91	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			9,341.56	12,000.00	28.5%
TOTAL, REVENUES			1,355,875.42	1,297,000.00	-4.3%

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	332,500.95	330,594.00	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	70,728.31	68,741.00	-2.8%
Clerical, Technical and Office Salaries		2400	1,970.73	19,450.00	886.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			405,199.99	418,785.00	3.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	1,910.00	New
PERS		3201-3202	75,827.22	90,079.00	18.8%
OASDI/Medicare/Alternative		3301-3302	29,804.80	31,226.00	4.8%
Health and Welfare Benefits		3401-3402	106,231.05	98,620.00	-7.2%
Unemployment Insurance		3501-3502	1,974.83	2,041.00	3.4%
Workers' Compensation		3601-3602	11,018.19	9,025.00	-18.1%
OPEB, Allocated		3701-3702	18,153.10	16,291.00	-10.3%
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			243,009.19	249,192.00	2.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	36,575.75	50,000.00	36.7%
Noncapitalized Equipment		4400	4,082.88	0.00	-100.0%
Food		4700	451,684.20	433,000.00	-4.1%
TOTAL, BOOKS AND SUPPLIES			492,342.83	483,000.00	-1.9%

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	0.00	500.00	New
Dues and Memberships		5300	209.40	500.00	138.8%
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	3,685.69	1,000.00	-72.9%
Professional/Consulting Services and Operating Expenditures		5800	7,455.45	8,700.00	16.7%
Communications		5900	204.88	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,555.42	10,700.00	-7.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	27,537.00	49,255.00	78.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			27,537.00	49,255.00	78.9%
TOTAL, EXPENDITURES			1,179,644.43	1,210,932.00	2.7%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,273,546.97	1,215,000.00	-4.6%
3) Other State Revenue		8300-8599	72,986.89	70,000.00	-4.1%
4) Other Local Revenue		8600-8799	9,341.56	12,000.00	28.5%
5) TOTAL, REVENUES			1,355,875.42	1,297,000.00	-4.3%
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		1,152,107.43	1,161,677.00	0.8%
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		0.00	0.00	0.0%
7) General Administration	7000-7999		27,537.00	49,255.00	78.9%
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			1,179,644.43	1,210,932.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			176,230.99	86,068.00	-51.2%
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)			176,230.99	86,068.00	-51.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,192.64	201,423.63	699.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,192.64	201,423.63	699.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,192.64	201,423.63	699.5%
2) Ending Balance, June 30 (E + F1e)			201,423.63	287,491.63	42.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	3,268.06	0.00	-100.0%
Prepaid Items		9713	2,661.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	195,494.57	287,491.63	47.1%
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 Unaudited Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	147,283.17	216,969.23
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	48,211.40	70,522.40
Total, Restricted Balance		195,494.57	287,491.63

OUHSD
Capital Facilities Fund Summary
2021/2022 Unaudited Actuals

Revenues		
Other Local Sources		
Developer Fees	$	620,292
Community Redevelopment Funds		232,764
Interest		17,290
Other		(82,465)
Total Revenues	$	787,881
Expenditures		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Books and Supplies	$	4,773
Services, Other Operating		41,110
Capital Outlay		814,069
Other Outgo		
Direct Support/Indirect Costs		
Total Expenditures	$	859,952
Total of Revenues less Expenditures	$	(72,071)
Other Financing Sources/Uses		
Transfers in from other funds		
Transfer out to other funds		
Other Sources		
Contributions to Restricted Prog.		
Total Other Sources/Uses	$	-
Change in Fund Balance	$	(72,071)
Beginning Balance		2,153,348
Ending Balance	$	2,081,277
Components of Ending Fund Balance		
Restricted		
Projects Within the RDA Boundaries	$	937,351
Assigned		
Capital Facilities Projects		1,143,926
Total Fund Balance	$	2,081,277

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	787,880.90	660,600.00	-16.2%
5) TOTAL, REVENUES			787,880.90	660,600.00	-16.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,772.71	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	41,109.52	31,000.00	-24.6%
6) Capital Outlay		6000-6999	814,069.46	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			859,951.69	31,000.00	-96.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(72,070.79)	629,600.00	-973.6%
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)			(72,070.79)	629,600.00	-973.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,153,347.69	2,081,276.90	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,153,347.69	2,081,276.90	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,153,347.69	2,081,276.90	-3.3%
2) Ending Balance, June 30 (E + F1e)			2,081,276.90	2,710,876.90	30.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,081,276.90	2,710,876.90	30.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,150,523.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	(69,246.87)		
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			2,081,276.90		
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)			2,081,276.90		

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	232,763.61	221,000.00	-5.1%
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	17,290.42	16,600.00	-4.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(82,465.45)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	620,292.32	423,000.00	-31.8%
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			787,880.90	660,600.00	-16.2%
TOTAL, REVENUES			787,880.90	660,600.00	-16.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	4,772.71	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,772.71	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	31,126.34	31,000.00	-0.4%
Professional/Consulting Services and Operating Expenditures		5800	9,983.18	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,109.52	31,000.00	-24.6%
CAPITAL OUTLAY					
Land		6100	233,969.13	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	580,100.33	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	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			814,069.46	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			859,951.69	31,000.00	-96.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	787,880.90	660,600.00	-16.2%
5) TOTAL, REVENUES			787,880.90	660,600.00	-16.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		36,609.52	31,000.00	-15.3%
8) Plant Services	8000-8999		823,342.17	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			859,951.69	31,000.00	-96.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(72,070.79)	629,600.00	-973.6%
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)			(72,070.79)	629,600.00	-973.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,153,347.69	2,081,276.90	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,153,347.69	2,081,276.90	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,153,347.69	2,081,276.90	-3.3%
2) Ending Balance, June 30 (E + F1e)			2,081,276.90	2,710,876.90	30.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,081,276.90	2,710,876.90	30.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	2,081,276.90	2,710,876.90
Total, Restricted Balance		2,081,276.90	2,710,876.90

OUHSD
Bond Interest and Redemption Fund
2021/2022 Unaudited Actuals

Revenues		
Revenue Limit Sources		
Federal Sources		
Other State Sources	$	22,430
Other Local Sources		1,729,615
Total Revenues	$	1,752,045
Expenditures		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Books and Supplies		
Services, Other Operating		
Capital Outlay		
Other Outgo (Bond Debt Payts)	$	1,752,455
Direct Support/Indirect Costs		
Total Expenditures	$	1,752,455
Total of Revenues less Expenditures	$	(410)
Other Financing Sources/Uses		
Transfers in from other funds		
Transfer out to other funds		
Other Sources		
Debt Repayments		
Contributions to Restricted Prog.		
Total Other Sources/Uses	$	-
Change in Fund Balance	$	(410)
Beginning Balance		3,178,928
Ending Balance	$	3,178,518
Compenents of Ending Fund Balance		
Restricted		
General Obligation Bond Dept Payments	$	3,178,518
Total Fund Balance	$	3,178,518

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	22,430.08	18,400.00	-18.0%
4) Other Local Revenue		8600-8799	1,729,614.63	1,950,800.00	12.8%
5) TOTAL, REVENUES			1,752,044.71	1,969,200.00	12.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,752,454.51	1,805,391.00	3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,752,454.51	1,805,391.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(409.80)	163,809.00	-40072.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(409.80)	163,809.00	-40072.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,178,928.14	3,178,518.34	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,178,928.14	3,178,518.34	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,178,928.14	3,178,518.34	0.0%
2) Ending Balance, June 30 (E + F1e)			3,178,518.34	3,342,327.34	5.2%
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	3,178,518.34	3,342,327.34	5.2%
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	3,284,271.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	(105,753.55)		
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			3,178,518.34		
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)			3,178,518.34		

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	17,838.38	12,900.00	-27.7%
Other Subventions/In-Lieu Taxes		8572	4,591.70	5,500.00	19.8%
TOTAL, OTHER STATE REVENUE			22,430.08	18,400.00	-18.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,717,313.07	1,799,000.00	4.8%
Unsecured Roll		8612	78,124.88	94,100.00	20.4%
Prior Years' Taxes		8613	4,572.95	4,100.00	-10.3%
Supplemental Taxes		8614	37,299.96	31,300.00	-16.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	17,615.92	22,300.00	26.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(125,312.15)	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			1,729,614.63	1,950,800.00	12.8%
TOTAL, REVENUES			1,752,044.71	1,969,200.00	12.4%

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	1,070,827.45	1,103,587.00	3.1%
Bond Interest and Other Service Charges		7434	681,627.06	701,804.00	3.0%
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)			1,752,454.51	1,805,391.00	3.0%
TOTAL, EXPENDITURES			1,752,454.51	1,805,391.00	3.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	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	22,430.08	18,400.00	-18.0%
4) Other Local Revenue		8600-8799	1,729,614.63	1,950,800.00	12.8%
5) TOTAL, REVENUES			1,752,044.71	1,969,200.00	12.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,752,454.51	1,805,391.00	3.0%
10) TOTAL, EXPENDITURES			1,752,454.51	1,805,391.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(409.80)	163,809.00	-40072.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(409.80)	163,809.00	-40072.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,178,928.14	3,178,518.34	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,178,928.14	3,178,518.34	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,178,928.14	3,178,518.34	0.0%
2) Ending Balance, June 30 (E + F1e)			3,178,518.34	3,342,327.34	5.2%
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	3,178,518.34	3,342,327.34	5.2%
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 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	3,178,518.34	3,342,327.34
Total, Restricted Balance		3,178,518.34	3,342,327.34

SUPPLEMENTAL FORMS

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)	2,021.01	1,993.80	2,158.00	2,052.65	2,052.65	2,052.65
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)	2,021.01	1,993.80	2,158.00	2,052.65	2,052.65	2,052.65
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	4.16	4.21	4.16	8.68	8.68	8.68
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.18	0.25	0.25			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	4.34	4.46	4.41	8.68	8.68	8.68
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,025.35	1,998.26	2,162.41	2,061.33	2,061.33	2,061.33
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 P-2 ADA	2021-22 Unaudited Actuals Annual ADA	2021-22 Unaudited Actuals Funded ADA	2022-23 Budget Estimated P-2 ADA	2022-23 Budget Estimated Annual ADA	2022-23 Budget 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 Actuals
2021-22 Unaudited Actuals
Schedule of Capital Assets

	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	406,122.77		406,122.77	233,969.13		640,091.90
Work in Progress	127,214.37		127,214.37	656,826.41	711,214.70	72,826.08
Total capital assets not being depreciated	533,337.14	0.00	533,337.14	890,795.54	711,214.70	712,917.98
Capital assets being depreciated:						
Land Improvements	39,402,739.10		39,402,739.10	926,700.70		40,329,439.80
Buildings	37,025,942.67		37,025,942.67			37,025,942.67
Equipment	7,162,059.38		7,162,059.38	499,182.40	80,447.47	7,580,794.31
Total capital assets being depreciated	83,590,741.15	0.00	83,590,741.15	1,425,883.10	80,447.47	84,936,176.78
Accumulated Depreciation for:						
Land Improvements	(15,170,226.07)		(15,170,226.07)		1,230,621.95	(16,400,848.02)
Buildings	(17,225,363.61)		(17,225,363.61)		714,145.11	(17,939,508.72)
Equipment	(3,965,191.96)		(3,965,191.96)	71,636.58	567,780.65	(4,461,336.03)
Total accumulated depreciation	(36,360,781.64)	0.00	(36,360,781.64)	71,636.58	2,512,547.71	(38,801,692.77)
Total capital assets being depreciated, net excluding lease assets	47,229,959.51	0.00	47,229,959.51	1,497,519.68	2,592,995.18	46,134,484.01
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	47,763,296.65	0.00	47,763,296.65	2,388,315.22	3,304,209.88	46,847,401.99
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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)	52.55%
	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 Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 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	$17,139,798.37
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$17,139,798.37
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	2.90%

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: Oct 19, 2022

To the Superintendent of Public Instruction:

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

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

Date: ____________

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

For County Office of Education:	For School District:
Travis Haskill	Susan Watts, CMA, CPA
Name	Name
Executive Director, Fiscal	Asst Sup/CBO
Title	Title
(530) 532-5617	(530) 538-2300 ex. 1103
Telephone	Telephone
thaskill@bcoe.org	swatts@ouhsd.net
E-mail Address	E-mail Address

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	12,215,212.93	301	0.00	303	12,215,212.93	305	0.00		307	12,215,212.93	309
2000 - Classified Salaries	5,074,943.33	311	3,758.93	313	5,071,184.40	315	924,244.35		317	4,146,940.05	319
3000 - Employee Benefits	10,680,344.08	321	778,903.00	323	9,901,441.08	325	475,452.63		327	9,425,988.45	329
4000 - Books, Supplies Equip Replace. (6500)	1,950,789.34	331	5,996.21	333	1,944,793.13	335	267,797.20		337	1,676,995.93	339
5000 - Services. . . & 7300 - Indirect Costs	4,977,525.27	341	565,107.43	343	4,412,417.84	345	(192,815.30)		347	4,605,233.14	349
				TOTAL	33,545,049.38	365			TOTAL	32,070,370.50	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	9,280,165.67	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,127,016.98	380
3. STRS	3101 & 3102	2,511,617.95	382
4. PERS	3201 & 3202	297,570.99	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	240,277.64	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	3,062,065.67	385
7. Unemployment Insurance	3501 & 3502	51,713.17	390
8. Workers' Compensation Insurance	3601 & 3602	282,283.32	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		16,852,711.39	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		59.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		16,852,652.39	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		52.55%	
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)	50.00%
2.	Percentage spent by this district (Part II, Line 15)	52.55%
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)	32,070,370.50
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	10,068,503.15	(1.00)	10,068,502.15		1,070,827.00	8,997,675.15	
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	8,166,547.00		8,166,547.00	88,323.00	299,167.00	7,955,703.00	
Net Pension Liability	25,069,539.00		25,069,539.00	4,427,538.00		29,497,077.00	
Total/Net OPEB Liability	13,072,166.00		13,072,166.00		1,955,910.00	11,116,256.00	
Compensated Absences Payable	209,294.00		209,294.00	12,239.00		221,533.00	
Governmental activities long-term liabilities	56,586,049.15	(1.00)	56,586,048.15	4,528,100.00	3,325,904.00	57,788,244.15	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2021-22 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	36,747,353.23
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,212,355.03
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	44,070.75
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	758,172.93
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	294,736.86
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	520,645.68
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,617,626.22
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)				29,917,371.98

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)		1,998.26
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,971.71

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.)	27,786,520.02	12,807.74
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)	27,786,520.02	12,807.74
B. Required effort (Line A.2 times 90%)	25,007,868.02	11,526.97
C. Current year expenditures (Line I.E and Line II.B)	29,917,371.98	14,971.71
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 Extracted Data	Adjustments*	Entered Data/ Totals	2022-23 Calculations 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)	17,363,874.31		17,363,874.31			17,139,798.37
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	2,169.51		2,169.51			2,025.35
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)	2,025.35		2,025.35	2,061.33		2,061.33
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)			2,025.35			2,061.33
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2021-22 Actual			2022-23 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	97,667.44		97,667.44	105,608.00		105,608.00
2. Timber Yield Tax (Object 8022)	79,877.89		79,877.89	31,438.00		31,438.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	3,930.79		3,930.79	3,855.00		3,855.00
4. Secured Roll Taxes (Object 8041)	8,127,535.25		8,127,535.25	8,009,622.00		8,009,622.00
5. Unsecured Roll Taxes (Object 8042)	472,401.99		472,401.99	510,947.00		510,947.00
6. Prior Years' Taxes (Object 8043)	15,541.74		15,541.74	13,955.00		13,955.00
7. Supplemental Taxes (Object 8044)	166,249.36		166,249.36	148,879.00		148,879.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,574,815.92)		(1,574,815.92)	(1,918,871.00)		(1,918,871.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,407,734.05		1,407,734.05	1,588,769.00		1,588,769.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	8,796,122.59	0.00	8,796,122.59	8,494,202.00	0.00	8,494,202.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	8,796,122.59	0.00	8,796,122.59	8,494,202.00	0.00	8,494,202.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			367,226.64			387,516.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,425,668.15		1,425,668.15	1,031,576.00		1,031,576.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	1,425,668.15	0.00	1,792,894.79	1,031,576.00	0.00	1,419,092.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	19,756,776.00		19,756,776.00	20,637,551.00		20,637,551.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	9,849.00		9,849.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	19,766,625.00	0.00	19,766,625.00	20,637,551.00	0.00	20,637,551.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	39,412,698.95		39,412,698.95	38,331,146.00		38,331,146.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(506,115.91)		(506,115.91)	103,000.00		103,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2021-22 Actual**			**2022-23 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			17,363,874.31			17,139,798.37
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9336			1.0178
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			17,139,798.37			18,761,975.73
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			8,796,122.59			8,494,202.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			243,042.00			247,359.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			10,136,570.57			11,686,865.73
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			10,136,570.57			11,686,865.73
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])			(506,115.91)			54,374.86
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			8,290,006.68			8,548,576.86
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)			10,642,686.48			11,632,490.87
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			8,290,006.68			
b. State Subventions (Line D8)			10,642,686.48			
c. Less: Excluded Appropriations (Line C23)			1,792,894.79			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			17,139,798.37			

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	2021-22 Actual			2022-23 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			17,139,798.37			18,761,975.73
12. Appropriations Subject to the Limit (Line D9d)			17,139,798.37			

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

Susan Watts
Gann Contact Person

(530) 538-2300 Ext 1103
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 767,397.20
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. — 0.00
   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.

None

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) — 26,425,134.61

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) — 2.90%

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)	1,097,238.90
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	13,035.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	86,092.70
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)	1,196,366.60
9.	Carry-Forward Adjustment (Part IV, Line F)	(161,949.07)
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,034,417.53
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	18,798,275.27
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,490,225.42
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,113,902.59
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	746,799.54
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	44,070.75
6.	Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	865,659.33
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)	0.00
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)	0.00
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)	2,882,620.98
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)	521,023.48
15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,486,319.56
16.	Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17.	Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	700,423.23
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)	35,649,320.15
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment** **(For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B19)	3.36%
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)	2.90%

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)**	1,196,366.60
B.	**Carry-forward adjustment from prior year(s)**	
	1. Carry-forward adjustment from the second prior year	53,397.41
	2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
	1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.96%) times Part III, Line B19); zero if negative	0.00
	2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.96%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.97%) times Part III, Line B19); zero if positive	(161,949.07)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(161,949.07)
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:	2.90%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-80,974.54) is applied to the current year calculation and the remainder ($-80,974.53) is deferred to one or more future years:	3.13%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-53,983.02) is applied to the current year calculation and the remainder ($-107,966.05) is deferred to one or more future years:	3.20%
	LEA request for Option 1, Option 2, or Option 3	1

F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	(161,949.07)

Approved indirect cost rate: 3.96%
Highest rate used in any program: 3.97%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	819,548.41	31,169.00	3.80%
01	3210	2,331.16	32.00	1.37%
01	3212	1,272,848.79	50,405.00	3.96%
01	3213	748,328.23	29,634.00	3.96%
01	3214	789,335.24	31,258.00	3.96%
01	3215	5,263.96	208.45	3.96%
01	3310	719,877.89	28,507.00	3.96%
01	3550	78,201.85	3,096.80	3.96%
01	4035	30,976.61	1,227.00	3.96%
01	4126	19,729.77	781.00	3.96%
01	4127	31,783.14	1,259.00	3.96%
01	4203	1,336.44	53.00	3.97%
01	4510	75,949.00	3,007.58	3.96%
01	6266	38,061.38	1,507.00	3.96%
01	6387	102,220.30	4,048.00	3.96%
01	6388	192,716.76	7,642.00	3.97%
01	6500	3,563,305.52	141,107.00	3.96%
01	7412	2,792.59	111.00	3.97%
01	8150	1,145,875.36	45,377.00	3.96%
11	6391	1,199,006.28	47,462.00	3.96%
13	5320	25,838.02	1,023.00	3.96%
13	5330	669,556.85	26,514.00	3.96%

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	328,020.74		168,627.28	496,648.02
2. State Lottery Revenue	8560	411,790.47		190,157.05	601,947.52
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)		739,811.21	0.00	358,784.33	1,098,595.54
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	183,697.32			183,697.32
3. Employee Benefits	3000-3999	106,567.40			106,567.40
4. Books and Supplies	4000-4999	0.00		32,457.69	32,457.69
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	(3,258.75)			(3,258.75)
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			28,651.40	28,651.40
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		287,005.97	0.00	61,109.09	348,115.06
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	452,805.24	0.00	297,675.24	750,480.48

D. COMMENTS:

Licenses for digital instructional resources

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)		165,044.70	1,825,594.44	1,884,790.46	3,309,764.20	3,152,339.78	0.00	960,032.57
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	67.00	67.00	67.00	67.00	111.24		159.00
3100	Alternative Schools							
3200	Continuation Schools	6.20	6.20	6.20	6.20	8.89		5.00
3300	Independent Study Centers	12.60	12.60	12.60	12.60	7.51		
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education	12.40	12.40	12.40	12.40	24.70		
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)	19.00	19.00	19.00	19.00	18.37		46.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
--	Adult Education (Fund 11)					10.42		
--	Child Development (Fund 12)							
--	Cafeteria (Funds 13 & 61)					4.60		
C. Total Allocation Factors		117.20	117.20	117.20	117.20	185.73	0.00	210.00

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

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	11,320,864.27	6,722,501.72	18,043,365.99	988,962.41		19,032,328.40
3100	Alternative Schools	293.32	0.00	293.32	16.08		309.40
3200	Continuation Schools	1,540,752.05	553,849.35	2,094,601.40	114,805.74		2,209,407.14
3300	Independent Study Centers	1,943,729.21	899,934.63	2,843,663.84	155,862.09		2,999,525.93
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	20,426.43	0.00	20,426.43	1,119.58		21,546.01
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,847,028.93	1,179,433.94	3,026,462.87	165,881.36		3,192,344.23
4110	Regular Education, Adult	1,550.00	0.00	1,550.00	84.96		1,634.96
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	4,993,024.34	1,686,916.54	6,679,940.88	366,129.60		7,046,070.48
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	520,645.68	0.00	520,645.68	28,536.75		549,182.43
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	44,070.75	0.00	44,070.75	2,415.53		46,486.28
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					20,802.88	20,802.88
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					232,054.55	232,054.55
----	Other Outgo					1,057,143.80	1,057,143.80
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		254,929.98	254,929.98	158,585.78		413,515.76
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(74,999.00)		(74,999.00)
----	**Total General Fund and Charter Schools Funds Expenditures**	22,232,384.98	11,297,566.16	33,529,951.14	1,907,400.88	1,310,001.23	36,747,353.25

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	10,586,213.44	2.00	0.00	9,498.00	163.00	0.00	724,987.83			0.00	0.00	11,320,864.27
3100	Alternative Schools	293.32	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	293.32
3200	Continuation Schools	848,716.49	0.00	16,596.25	364,882.22	277,137.41	0.00	4,334.72			29,084.96	0.00	1,540,752.05
3300	Independent Study Centers	1,819,252.23	0.00	0.00	124,476.98	0.00	0.00	0.00			0.00	0.00	1,943,729.21
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	12,542.45	0.00	0.00	5,580.33	2,027.00	0.00	0.00			276.65	0.00	20,426.43
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,739,467.06	0.00	0.00	95,610.48	0.00	0.00	11,951.39			0.00	0.00	1,847,028.93
4110	Regular Education, Adult	1,550.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,550.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	4,097,055.77	94,162.92	0.00	5,119.70	342,533.44	454,152.51	0.00			0.00	0.00	4,993,024.34
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	59.00	0.00	0.00	0.00	0.00	515,061.08	5,525.60	0.00	0.00	0.00	0.00	520,645.68
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		44,070.75	0.00	0.00	0.00	44,070.75
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		19,105,149.76	94,164.92	16,596.25	605,167.71	621,860.85	969,213.59	746,799.54	44,070.75	0.00	29,361.61	0.00	22,232,384.98

* 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	4,107,576.65	1,888,043.27	726,881.80	6,722,501.72
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	380,104.12	150,887.31	22,857.92	553,849.35
3300	Independent Study Centers	772,469.64	127,464.99	0.00	899,934.63
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	760,208.22	419,225.72	0.00	1,179,433.94
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,164,835.17	311,788.52	210,292.85	1,686,916.54
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		176,855.55		176,855.55
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		78,074.43		78,074.43
Total Allocated Support Costs		7,185,193.80	3,152,339.79	960,032.57	11,297,566.16

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)	872,125.97
	2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	13,035.00
	3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,097,238.90
	4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
	5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,982,399.87
B.		**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
	1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	22,232,384.98
	2	Total Allocated Costs (from Form PCR, Column 2, Total)	11,297,566.16
	3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	33,529,951.14
C.		**Direct Charged Costs in Other Funds**	
	1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,486,319.56
	2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
	3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,152,107.43
	4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
	5	Total Direct Charged Costs in Other Funds	2,638,426.99
D.		**Total Direct Charged and Allocated Costs (B3 + C5)**	36,168,378.13
E.		**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	5.48%

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)	20,802.88				20,802.88
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			232,054.55		232,054.55
Other Outgo (Objects 1000-7999)				1,057,143.80	1,057,143.80
Total Other Costs	20,802.88	0.00	232,054.55	1,057,143.80	1,310,001.23

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(57,357.53)	0.00	(74,999.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							74,999.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	4,245.50	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	18,300.00	0.00	47,462.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	47,462.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,685.69	0.00	27,537.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	27,537.00
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	31,126.34	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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 Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	57,357.53	(57,357.53)	74,999.00	(74,999.00)	0.00	0.00	74,999.00	74,999.00