

BELLFLOWER UNIFIED SCHOOL DISTRICT

2021-2022 UNAUDITED ACTUALS

NARRATIVE

GENERAL FUND

2021-2022

- Revenues and expenditures have been revised based on best estimates as of the completion of the fiscal year for 2021-2022. Assumptions presented through LACOE's 2022-2023 Governor's May Revise Budget Updates were used.

2021-2022

ADA/ENROLLMENT

- The 2021-2022 unaudited actuals enrollment was 10,727.
- The 2021-2022 unaudited actuals funded ADA was 11,003.

REVENUES

- All 2021-2022 revenues have been included as well as all corresponding expenditures. Unrestricted revenue are composed of LCFF sources, other state and local revenue. Restricted revenues include Federal, State & Local revenues. Local revenue includes interest.

FEDERAL FUNDING:

Federal funding is based on best known projections from the Consolidated Application and other forms of funding documentation including Grant Award Notifications, CDE funding exhibits, Grant sub-agreements and contracts.

LCFF REVENUE:

- ALL LCFF revenue is budgeted based on final May revision numbers. This includes base grant and augmentation per ADA. Supplemental and concentration funding is calculated using UPP percentages.
 - The revenue per Average Daily Attendance (ADA)/Total Grade Span, after the COLA is applied, including augmentations, is projected to be:

K-3	\$8,093	4-6	\$8,215	7-8	\$8,458	9-12	\$9,802
\$26,571,099		\$20,261,147		\$14,620,160		\$34,554,893	
 - Additional funding augmentations per ADA/Total Grade Span, *included in the base grant above*, for K-3 CSR and 9-12 are:

K-3	\$842	9-12	\$255
\$2,767,754		\$898,949	
 - Supplemental Grant: \$14,733,326 or \$1,339 per funded ADA. 73.91% of our students generate this funding.

- Concentration Grant Add-on: \$12,251,027 or \$1,113 per funded ADA. 18.91% of our students generate this funding.

SPECIAL EDUCATION FUNDING:

- Keeping in mind that total Federal and State Special Education funding only covers approximately 30% of all required Special Education expenditures, the Special Education Program continues to require a contribution from the Unrestricted General Fund budget in the amount of \$19,870,283.

LOTTERY FUNDING:

- Unrestricted Lottery is calculated using \$176.94 per 2021-2022 annual ADA.
- Restricted Lottery is calculated using \$81.94 per ADA.

OTHER FUNDING:

- The Mandated Block Grant is expected to be funded at \$32.79 K-8 ADA and \$67.17 9-12 ADA.
- Interest and all other miscellaneous revenues are budgeted based on best known information at this time.

BENEFITS:

- CalSTRS and CalPERS rates continue to increase and remain a source of fiscal concern. All other salary driven benefits (i.e. Social Security, Medicare, Workers' Compensation, and allocated OPEB) remain flat, with no rate increase.
 - The CalSTRS employer rate for 2021-2022 is 16.92%.
 - The CalPERS employer rate for 2021-2022 is 22.91%.
 - The COLA rate for 2021-2022 is 5.07%.

OBJECTS 1000-3999

- Salaries and benefits are expensed to reflect site and departmental approved budgets and actual salary costs.

OBJECTS 4000-4999

- Books and Supplies are expensed to reflect site and departmental approved budgets and purchases.

OBJECTS 5000-5999

- Services and Other Operating Expenditures are expensed to reflect site and departmental approved budgets and purchases.

OBJECTS 6000-6999

- Capital Outlay Expenditures are expensed to reflect site and departmental approved budgets and purchases.

OBJECTS 7000-7999

- The approved 2021-2022 Indirect Cost rate is 6.65% for programs that are eligible to use the district's approved rate and are included in the budget.

OBJECTS 8900-8999

- Contributions to Restricted from Unrestricted
 - Contributions from Unrestricted to Restricted Sources in the General Fund are \$27,731,362 for 2021-2022.
 - Resource 072400, Special Education Transportation \$ 1,361,291
 - Resource 090640, Business Cards \$ 1,038
 - Resource 601000, After School Education and Safety (ASES) \$ 129,621
 - Resource 650000, Special Education Special Day Class \$19,870,283
 - Resource 815000, Restricted Maintenance Account \$ 4,516,418
 - Resource 900710 Transportation White Fleet \$ 1,670,538
 - Resource 900960 Adult Re-Entry \$ 166,305
 - Resource 902010 Energy Education \$ 27,627

DEFICIT SPENDING:

- At this time the District anticipates General Fund deficit spending, in the 2022-2023 budget to be \$23,510,687. The total General Fund combined ending fund balance (unrestricted and restricted) is projected to be \$69,504,284.67.
 - This deficit spending enlarge is due to Unrestricted Revenue Contribution to Special Education. The increase in employee benefit costs factors into the deficit spending as well.

FUND BALANCES:

- The district anticipates the following General Fund ending fund balances for the 2021-2022 budget to be:
 - Nonspendable \$ 2,139,246.27
 - Restricted Fund Balances \$ 18,641,914.95
 - Committed \$ 53,339,378.00
 - Assigned \$ 13,500,000.00
 - Unassigned/Unappropriated_ \$ 26,633,474.32

114,254,013.54

CASH BALANCE:

- The General Fund cash balance is projected to be positive for 2021-2022 and two subsequent fiscal years.

OTHER FUNDS:

- All Other Funds are projected to end 2021-2022 and two subsequent fiscal years with positive Cash and fund balances.

Export Log
Period: Unaudited Actuals
Type of Export: Official

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LEA: 19-64303-0000000 Bellflower Unified

Official Check for LEA: 19-64303-0000000 is good

Export of USER General Ledger started at 9/8/2022 4:33:43 PM

OFFICIAL Header for LEA: 19-64303-0000000 Bellflower Unified
VERSION 2022.2.0

Fiscal Year: 2021-22
Type of Data: Unaudited Actuals
Number of records exported in group 1: 2053

Fiscal Year: 2022-23
Type of Data: Budget
Number of records exported in group 2: 1486

Export USER General Ledger completed at 9/8/2022 4:33:44 PM

Export of Supplementals (USER ELEMENTs) started at 9/8/2022 4:33:44 PM
Fiscal Year: 2021-22
Type of Data: Unaudited Actuals
Number of records exported in group 3: 5736

Fiscal Year: 2022-23
Type of Data: Budget
Number of records exported in group 4: 1067

Export of Supplemental (USER ELEMENTs) completed at 9/8/2022 4:33:44 PM

Export of Explanations started at 9/8/2022 4:33:44 PM
Fiscal Year: 2021-22
Type of Data: Unaudited Actuals
Number of records exported in group 5: 4

Export of Explanations completed at 9/8/2022 4:33:44 PM

Export of TRC Log started at 9/8/2022 4:33:44 PM
Fiscal Year: 2021-22
Type of Data: Unaudited Actuals
Number of records exported in group 6: 82

Fiscal Year: 2022-23
Type of Data: Budget
Number of records exported in group 7: 47

Export of TRC Log completed at 9/8/2022 4:33:44 PM

OFFICIAL END for LEA: 19-64303-0000000 Bellflower Unified

Exported to file: C:\SACS2022ALL\Official\196430300000000A.DAT

End of Official Export Process

SACS2022ALL Financial Reporting Software - 2022.2.0
9/8/2022 4:32:58 PM

19-64303-0000000

Unaudited Actuals
2021-22 Unaudited Actuals
Technical Review Checks

Bellflower Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to

zero by fund.

PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following resources:

EXCEPTION

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
10	6512	0.00	3,378.56	-3,378.56

Explanation: Beginning fund balance offsets the transfers of pass-through revenues.

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues should not be reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. Pass-through of special education revenues should be reported in the Special Education Pass-Through Fund (Fund 10). Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

RESOURCE	OBJECTS	VALUE
6500	7221-7223	52,818.06

Explanation: Remaining fund balance from the SELPA AU's 2020-2021 budget was disbursed to member districts as approved by the SELPA Superintendents' council on 1/24/2022

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]).

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and

funds 61 through 95.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	7085	8590	-651.84

Explanation: Beginning fund balance offsets the decrease in revenues - payment to CDE was charged to object 8590.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

EXCEPTION

FUND	RESOURCE	VALUE
01	7085	-651.84

Explanation: Beginning fund balance offsets the decrease in revenues - payment to CDE was charged to object 8590.

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds.

PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.

PASSED

SUPPLEMENTAL CHECKS

ESMOE-ADA - (F) - If Form ESMOE is completed, ADA must be reported in Section II, Line A.

PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay;

or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.

PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.

PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.

PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive.

PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.

PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved.

PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided.

PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided.

PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.

PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided.

PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.

PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed.

PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.

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19-64303-0000000

Unaudited Actuals
2022-23 Budget
Technical Review Checks

Bellflower Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	126,598,329.05	540,029.37	127,138,358.42	134,525,637.00	574,904.00	135,100,541.00	6.3%
2) Federal Revenue		8100-8299	0.00	20,221,027.53	20,221,027.53	0.00	17,617,787.00	17,617,787.00	-12.9%
3) Other State Revenue		8300-8599	2,470,159.15	25,560,613.41	28,030,772.56	2,072,919.00	11,144,309.00	13,217,228.00	-52.8%
4) Other Local Revenue		8600-8799	658,785.47	888,364.94	1,547,150.41	296,583.00	382,337.00	678,920.00	-56.1%
5) TOTAL, REVENUES			129,727,273.67	47,210,035.25	176,937,308.92	136,895,139.00	29,719,337.00	166,614,476.00	-5.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	48,265,509.10	13,302,182.79	61,567,691.89	60,154,800.00	14,526,325.00	74,681,125.00	21.3%
2) Classified Salaries		2000-2999	10,832,850.02	6,969,507.98	17,802,358.00	14,821,836.00	8,675,505.00	23,497,341.00	32.0%
3) Employee Benefits		3000-3999	26,593,401.47	14,534,044.78	41,127,446.25	35,368,967.00	11,443,301.00	46,812,268.00	13.8%
4) Books and Supplies		4000-4999	3,260,340.63	6,577,187.85	9,837,528.48	8,748,673.00	6,327,177.00	15,075,850.00	53.2%
5) Services and Other Operating Expenditures		5000-5999	8,803,261.87	16,728,557.98	25,531,819.85	17,188,897.00	11,108,423.00	28,297,320.00	10.8%
6) Capital Outlay		6000-6999	108,750.67	6,396,819.79	6,505,570.46	889,110.00	895,000.00	1,784,110.00	-72.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	229,011.19	52,818.06	281,829.25	187,942.00	0.00	187,942.00	-33.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,800,334.61)	2,592,767.19	(207,567.42)	(1,872,848.00)	1,662,055.00	(210,793.00)	1.6%
9) TOTAL, EXPENDITURES			95,292,790.34	67,153,886.42	162,446,676.76	135,487,377.00	54,637,786.00	190,125,163.00	17.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			34,434,483.33	(19,943,851.17)	14,490,632.16	1,407,762.00	(24,918,449.00)	(23,510,687.00)	-262.2%
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	(26,369,033.30)	26,369,033.30	0.00	(24,918,449.00)	24,918,449.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,369,033.30)	26,369,033.30	0.00	(24,918,449.00)	24,918,449.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance			8,065,450.03	6,425,182.13	14,490,632.16	(23,510,687.00)	0.00	(23,510,687.00)	-262.2%
a) As of July 1 - Unaudited		9791	86,659,717.77	16,283,807.02	102,943,524.79	95,612,098.59	18,641,914.95	114,254,013.54	11.0%
b) Audit Adjustments		9793	1,122,405.08	664,573.01	1,786,978.09	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			87,782,122.85	16,948,380.03	104,730,502.88	95,612,098.59	18,641,914.95	114,254,013.54	9.1%
d) Other Restatements		9795	(235,474.29)	(4,731,647.21)	(4,967,121.50)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			87,546,648.56	12,216,732.82	99,763,381.38	95,612,098.59	18,641,914.95	114,254,013.54	14.5%
2) Ending Balance, June 30 (E + F1e)			95,612,098.59	18,641,914.95	114,254,013.54	72,101,411.59	18,641,914.95	90,743,326.54	-20.6%
Components of Ending Fund Balance									
a) Nonspendable		9711	50,000.00	0.00	50,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash									
Stores		9712	144,023.15	0.00	144,023.15	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	1,945,223.12	0.00	1,945,223.12	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	18,641,914.95	18,641,914.95	0.00	18,641,914.95	18,641,914.95	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	53,339,378.00	0.00	53,339,378.00	53,339,378.00	0.00	53,339,378.00	0.0%
Delayed Facilities Repairs	0000	9760	23,765,645.00		23,765,645.00				
Inflation not Covered by COLA	0000	9760	4,753,760.00		4,753,760.00				
Reserve for Mitigation of Economic Unc	0000	9760	24,819,973.00		24,819,973.00				
Delayed Facilities Repairs	0000	9760				23,765,645.00		23,765,645.00	
Inflation not Covered by COLA	0000	9760				4,753,760.00		4,753,760.00	
Reserve for Mitigation of Economic Unc	0000	9760				24,819,973.00		24,819,973.00	
d) Assigned									
Other Assignments		9780	13,500,000.00	0.00	13,500,000.00	13,500,000.00	0.00	13,500,000.00	0.0%
Supplemental & Concentration Carryover	0000	9780	13,500,000.00		13,500,000.00				
Supplemental & Concentration Carryover	0000	9780				13,500,000.00		13,500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	26,633,474.32	0.00	26,633,474.32	5,262,033.59	0.00	5,262,033.59	-80.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	102,865,522.06	15,372,571.65	118,238,093.71				
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	4,997,202.85	4,997,202.85				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,970,296.63	46,263,943.10	49,234,239.73				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	144,023.15	0.00	144,023.15				
7) Prepaid Expenditures		9330	1,945,223.12	0.00	1,945,223.12				
8) Other Current Assets		9340	4,271.95	0.00	4,271.95				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			107,979,336.91	66,633,717.60	174,613,054.51				
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	7,458,420.32	5,736,268.63	13,194,688.95				
2) Due to Grantor Governments		9590	4,908,818.00	812,616.44	5,721,434.44				
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	41,442,917.58	41,442,917.58				
6) TOTAL, LIABILITIES			12,367,238.32	47,991,802.65	60,359,040.97				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			95,612,098.59	18,641,914.95	114,254,013.54				

Description			Resource Codes		Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
						Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES												
Principal Apportionment State Aid - Current Year			8011	60,875,317.00	0.00	60,875,317.00	80,873,542.00	0.00	80,873,542.00	32.9%		
Education Protection Account State Aid - Current Year			8012	42,265,747.00	0.00	42,265,747.00	28,560,532.00	0.00	28,560,532.00	-32.4%		
State Aid - Prior Years			8019	(1,035,650.00)	0.00	(1,035,650.00)	0.00	0.00	0.00	-100.0%		
Tax Relief Subventions Homeowners' Exemptions			8021	66,628.74	0.00	66,628.74	66,628.00	0.00	66,628.00	0.0%		
Timber Yield Tax			8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Other Subventions/In-Lieu Taxes			8029	9.74	0.00	9.74	10.00	0.00	10.00	2.7%		
County & District Taxes Secured Roll Taxes			8041	13,862,521.99	0.00	13,862,521.99	14,027,189.00	0.00	14,027,189.00	1.2%		
Unsecured Roll Taxes			8042	428,339.47	0.00	428,339.47	428,340.00	0.00	428,340.00	0.0%		
Prior Years' Taxes			8043	307,376.85	0.00	307,376.85	476,895.00	0.00	476,895.00	55.1%		
Supplemental Taxes			8044	854,830.62	0.00	854,830.62	696,387.00	0.00	696,387.00	-18.5%		
Education Revenue Augmentation Fund (ERAF)			8045	7,986,096.97	0.00	7,986,096.97	8,477,530.00	0.00	8,477,530.00	6.2%		
Community Redevelopment Funds (SB 617/699/1992)			8047	830,226.38	0.00	830,226.38	903,864.00	0.00	903,864.00	8.9%		
Penalties and Interest from Delinquent Taxes			8048	156,884.29	0.00	156,884.29	14,720.00	0.00	14,720.00	-90.6%		
Miscellaneous Funds (EC 41604)			8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Royalties and Bonuses			8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Other In-Lieu Taxes												
Less: Non-LCFF (50%) Adjustment			8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Subtotal, LCFF Sources				126,598,329.05	0.00	126,598,329.05	134,525,637.00	0.00	134,525,637.00	6.3%		
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Property Taxes Transfers			8097	0.00	540,029.37	540,029.37	0.00	574,904.00	574,904.00	6.5%		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	126,598,329.05	540,029.37	127,138,358.42	134,525,637.00	574,904.00	135,100,541.00	6.3%
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	2,057,084.64	2,057,084.64	0.00	2,507,114.00	2,507,114.00	21.9%
Special Education Discretionary Grants		8182	0.00	314,552.05	314,552.05	0.00	256,526.00	256,526.00	-18.4%
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		3,750,559.37	3,750,559.37		3,076,712.00	3,076,712.00	-18.0%
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		394,625.38	394,625.38		416,188.00	416,188.00	5.5%
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			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		120,911.33	120,911.33		206,294.00	206,294.00	70.6%
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		447,767.55	447,767.55		227,182.00	227,182.00	-49.3%
	Career and Technical Education	8290		109,552.00	109,552.00		0.00	0.00	-100.0%
All Other Federal Revenue	3500-3599	8290	0.00	13,025,975.21	13,025,975.21	0.00	10,927,771.00	10,927,771.00	-16.1%
TOTAL, FEDERAL REVENUE	All Other	8290	0.00	20,221,027.53	20,221,027.53	0.00	17,617,787.00	17,617,787.00	-12.9%
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		8,283,984.00	8,283,984.00		8,278,171.00	8,278,171.00	-0.1%
Prior Years	6500	8319		48,325.25	48,325.25		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	226,008.01	226,008.01	0.00	225,595.00	225,595.00	-0.2%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	468,307.00	0.00	468,307.00	475,519.00	0.00	475,519.00	1.5%
Lottery - Unrestricted and Instructional Materials		8560	2,001,852.15	964,057.52	2,965,909.67	1,597,400.00	599,136.00	2,196,536.00	-25.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,199,226.14	1,199,226.14		1,199,226.00	1,199,226.00	0.0%

			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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							
American Indian Early Childhood Education	7210	8590		226,099.16	226,099.16		0.00	0.00	-100.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	14,612,913.33	14,612,913.33		842,181.00	842,181.00	-94.2%
TOTAL, OTHER STATE REVENUE			2,470,159.15	25,560,613.41	28,030,772.56	2,072,919.00	11,144,309.00	13,217,228.00	-52.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	46,018.29	46,018.29	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	499,996.34	359.83	500,356.17	296,583.00	0.00	296,583.00	-40.7%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	40,780,916.90	10,832,361.13	51,613,278.03	47,827,658.00	10,584,321.00	58,411,979.00	13.2%
Certificated Pupil Support Salaries		1200	2,925,292.31	1,389,200.43	4,314,492.74	4,930,967.00	2,572,531.00	7,503,498.00	73.9%
Certificated Supervisors' and Administrators' Salaries		1300	4,131,147.04	296,262.13	4,427,409.17	5,083,573.00	272,422.00	5,355,995.00	21.0%
Other Certificated Salaries		1900	428,152.85	784,359.10	1,212,511.95	2,312,602.00	1,097,051.00	3,409,653.00	181.2%
TOTAL, CERTIFICATED SALARIES			48,265,509.10	13,302,182.79	61,567,691.89	60,154,800.00	14,526,325.00	74,681,125.00	21.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	728,808.88	3,107,005.09	3,835,813.97	1,363,738.00	4,695,778.00	6,059,516.00	58.0%
Classified Support Salaries		2200	4,244,952.39	2,469,683.57	6,714,635.96	6,444,184.00	2,332,021.00	8,776,205.00	30.7%
Classified Supervisors' and Administrators' Salaries		2300	997,346.56	476,031.68	1,473,378.24	1,611,909.00	597,582.00	2,209,491.00	50.0%
Clerical, Technical and Office Salaries		2400	4,770,208.20	515,023.66	5,285,231.86	5,186,697.00	581,947.00	5,768,644.00	9.1%
Other Classified Salaries		2900	91,533.99	401,763.98	493,297.97	215,308.00	468,177.00	683,485.00	38.6%
TOTAL, CLASSIFIED SALARIES			10,832,850.02	6,969,507.98	17,802,358.00	14,821,836.00	8,675,505.00	23,497,341.00	32.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,190,794.28	7,429,440.69	15,620,234.97	11,454,257.00	2,773,523.00	14,227,780.00	-8.9%
PERS		3201-3202	2,334,742.26	1,542,973.65	3,877,715.91	3,501,526.00	2,103,299.00	5,604,825.00	44.5%
OASDI/Medicare/Alternative		3301-3302	1,520,685.59	754,217.16	2,274,902.75	2,017,577.00	868,799.00	2,886,376.00	26.9%
Health and Welfare Benefits		3401-3402	9,505,819.70	3,078,943.49	12,584,763.19	12,017,804.00	3,729,079.00	15,746,883.00	25.1%
Unemployment Insurance		3501-3502	318,970.16	110,822.36	429,792.52	375,262.00	115,667.00	490,929.00	14.2%
Workers' Compensation		3601-3602	3,541,295.47	1,213,281.89	4,754,577.36	4,501,849.00	1,389,058.00	5,890,907.00	23.9%
OPEB, Allocated		3701-3702	1,181,094.01	404,365.54	1,585,459.55	1,500,692.00	463,876.00	1,964,568.00	23.9%
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			26,593,401.47	14,534,044.78	41,127,446.25	35,368,967.00	11,443,301.00	46,812,268.00	13.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	52,038.58	548,896.69	600,935.27	2,247,000.00	595,000.00	2,842,000.00	372.9%
Books and Other Reference Materials		4200	55,813.25	215,743.73	271,556.98	162,201.00	83,962.00	246,163.00	-9.4%
Materials and Supplies		4300	2,910,127.39	5,043,248.70	7,953,376.09	5,658,924.00	2,243,634.50	7,902,558.50	-0.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	63,553.00	511,795.92	575,348.92	50,000.00	0.00	50,000.00	-91.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,347.50	4,016,178.65	4,018,526.15	3,500.00	250,000.00	253,500.00	-93.7%
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	42,850.17	1,849,568.14	1,892,418.31	325,010.00	475,000.00	800,010.00	-57.7%
Equipment Replacement		6500	0.00	19,277.08	19,277.08	510,600.00	170,000.00	680,600.00	3430.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			108,750.67	6,396,819.79	6,505,570.46	889,110.00	895,000.00	1,784,110.00	-72.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	38,130.00	0.00	38,130.00	0.00	0.00	0.00	-100.0%
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		52,818.06	52,818.06		0.00	0.00	-100.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7438	5,881.19	0.00	5,881.19	2,942.00	0.00	2,942.00	-50.0%
Debt Service - Interest		7439	185,000.00	0.00	185,000.00	185,000.00	0.00	185,000.00	0.0%
Other Debt Service - Principal			229,011.19	52,818.06	281,829.25	187,942.00	0.00	187,942.00	-33.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)									
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,566,417.28)	2,566,417.28	0.00	(1,639,760.00)	1,639,760.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(233,917.33)	26,349.91	(207,567.42)	(233,088.00)	22,295.00	(210,793.00)	1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
			(2,800,334.61)	2,592,767.19	(207,567.42)	(1,872,848.00)	1,662,055.00	(210,793.00)	1.6%
TOTAL, EXPENDITURES									
			95,292,790.34	67,153,886.42	162,446,676.76	135,487,377.00	54,637,786.00	190,125,163.00	17.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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							
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									
Other Sources		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	126,598,329.05	540,029.37	127,138,358.42	134,525,637.00	574,904.00	135,100,541.00	6.3%
2) Federal Revenue		8100-8299	0.00	20,221,027.53	20,221,027.53	0.00	17,617,787.00	17,617,787.00	-12.9%
3) Other State Revenue		8300-8599	2,470,159.15	25,560,613.41	28,030,772.56	2,072,919.00	11,144,309.00	13,217,228.00	-52.8%
4) Other Local Revenue		8600-8799	658,785.47	888,364.94	1,547,150.41	296,583.00	382,337.00	678,920.00	-56.1%
5) TOTAL REVENUES			129,727,273.67	47,210,035.25	176,937,308.92	136,895,139.00	29,719,337.00	166,614,476.00	-5.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		58,835,557.50	42,784,575.65	101,620,133.15	75,238,965.00	36,978,304.00	112,217,269.00	10.4%
2) Instruction - Related Services	2000-2999		14,560,941.54	4,032,625.44	18,593,566.98	21,617,992.00	4,375,234.00	25,993,226.00	39.8%
3) Pupil Services	3000-3999		6,828,938.39	6,553,455.69	13,382,394.08	14,618,990.00	5,342,206.00	19,961,196.00	49.2%
4) Ancillary Services	4000-4999		665,081.29	331,916.06	996,997.35	676,405.00	30,240.00	706,645.00	-29.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,551,086.96	2,879,545.02	8,430,631.98	12,436,026.00	1,816,438.00	14,252,464.00	69.1%
8) Plant Services	8000-8999		8,622,173.47	10,518,950.50	19,141,123.97	10,711,057.00	6,095,364.00	16,806,421.00	-12.2%
9) Other Outgo	9000-9999	Except 7600-7699	229,011.19	52,818.06	281,829.25	187,942.00	0.00	187,942.00	-33.3%
10) TOTAL EXPENDITURES			95,292,790.34	67,153,886.42	162,446,676.76	135,487,377.00	54,637,786.00	190,125,163.00	17.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			34,434,483.33	(19,943,851.17)	14,490,632.16	1,407,762.00	(24,918,449.00)	(23,510,687.00)	-262.2%
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	(26,369,033.30)	26,369,033.30	0.00	(24,918,449.00)	24,918,449.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(26,369,033.30)	26,369,033.30	0.00	(24,918,449.00)	24,918,449.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,065,450.03	6,425,182.13	14,490,632.16	(23,510,687.00)	0.00	(23,510,687.00)	-262.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	86,659,717.77	16,283,807.02	102,943,524.79	95,612,098.59	18,641,914.95	114,254,013.54	11.0%
b) Audit Adjustments		9793	1,122,405.08	664,573.01	1,786,978.09	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F'1a + F'1b)			87,782,122.85	16,948,380.03	104,730,502.88	95,612,098.59	18,641,914.95	114,254,013.54	9.1%
d) Other Restatements		9795	(235,474.29)	(4,731,647.21)	(4,967,121.50)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F'1c + F'1d)			87,546,648.56	12,216,732.82	99,763,381.38	95,612,098.59	18,641,914.95	114,254,013.54	14.5%
2) Ending Balance, June 30 (E + F'1e)			95,612,098.59	18,641,914.95	114,254,013.54	72,101,411.59	18,641,914.95	90,743,326.54	-20.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	144,023.15	0.00	144,023.15	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	1,945,223.12	0.00	1,945,223.12	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	18,641,914.95	18,641,914.95	0.00	18,641,914.95	18,641,914.95	0.0%
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	53,339,378.00	0.00	53,339,378.00	53,339,378.00	0.00	53,339,378.00	0.0%
Delayed Facilities Repairs	0000	9760	23,765,645.00		23,765,645.00				
Inflation not Covered by COLA	0000	9760	4,753,760.00		4,753,760.00				
Reserve for Mitigation of Economic Unc	0000	9760	24,819,973.00		24,819,973.00				
Delayed Facilities Repairs	0000	9760				23,765,645.00		23,765,645.00	
Inflation not Covered by COLA	0000	9760				4,753,760.00		4,753,760.00	
Reserve for Mitigation of Economic Unc	0000	9760				24,819,973.00		24,819,973.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	13,500,000.00	0.00	13,500,000.00	13,500,000.00	0.00	13,500,000.00	0.0%
Supplemental & Concentration Carryove	0000	9780	13,500,000.00		13,500,000.00				
Supplemental & Concentration Carryove	0000	9780				13,500,000.00		13,500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	26,633,474.32	0.00	26,633,474.32	5,262,033.59	0.00	5,262,033.59	-80.2%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
2600	Expanded Learning Opportunities Program	2,723,397.00	2,723,397.00
6266	Educator Effectiveness, FY 2021-22	2,152,525.00	2,152,525.00
6300	Lottery: Instructional Materials	2,767,922.55	2,767,922.55
6500	Special Education	633,328.81	633,328.81
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	467,863.85	467,863.85
6512	Special Ed: Mental Health Services	6,688.73	6,688.73
6536	Special Ed: Dispute Prevention and Dispute Resolution	252,345.98	252,345.98
6537	Special Ed: Learning Recovery Support	925,292.02	925,292.02
6546	Mental Health-Related Services	430,361.82	430,361.82
6547	Special Education Early Intervention Preschool Grant	563,395.00	563,395.00
7311	Classified School Employee Professional Development Block Grant	1,278.08	1,278.08
7388	SB 117 COVID-19 LEA Response Funds	2,267.04	2,267.04
7412	A-G Access/Success Grant	727,465.00	727,465.00
7413	A-G Learning Loss Mitigation Grant	272,723.00	272,723.00
7425	Expanded Learning Opportunities (ELO) Grant	1,213,506.13	1,213,506.13
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	772,597.64	772,597.64
9010	Other Restricted Local	4,728,957.30	4,728,957.30
Total, Restricted Balance		18,641,914.95	18,641,914.95

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,961,504.89	0.00	-100.0%
5) TOTAL, REVENUES			1,961,504.89	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,802,710.44	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,802,710.44	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			158,794.45	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)			158,794.45	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	891,359.64	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	891,359.64	New
d) Other Restatements		9795	732,565.19	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			732,565.19	891,359.64	21.7%
2) Ending Balance, June 30 (E + F1e)			891,359.64	891,359.64	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	891,359.64	891,359.64	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	891,359.64		
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			891,359.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			891,359.64		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,961,504.89	0.00	-100.0%
TOTAL, REVENUES			1,961,504.89	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,802,710.44	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,802,710.44	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,802,710.44	0.00	-100.0%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,961,504.89	0.00	-100.0%
5) TOTAL, REVENUES			1,961,504.89	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,802,710.44	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,802,710.44	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			158,794.45	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)			158,794.45	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	891,359.64	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	891,359.64	New
d) Other Restatements		9795	732,565.19	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			732,565.19	891,359.64	21.7%
2) Ending Balance, June 30 (E + F1e)			891,359.64	891,359.64	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	891,359.64	891,359.64	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
8210	Student Activity Funds	891,359.64	891,359.64
Total, Restricted Balance		891,359.64	891,359.64

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,573,629.18	1,357,681.00	-13.7%
2) Federal Revenue		8100-8299	6,417,910.86	6,291,991.00	-2.0%
3) Other State Revenue		8300-8599	23,224,478.97	19,958,220.00	-14.1%
4) Other Local Revenue		8600-8799	38,580.40	0.00	-100.0%
5) TOTAL, REVENUES			31,254,599.41	27,607,892.00	-11.7%
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	30,594,992.46	27,607,892.00	-9.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,594,992.46	27,607,892.00	-9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			659,606.95	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			659,606.95	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,109.85	724,716.80	1013.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,109.85	724,716.80	1013.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,109.85	724,716.80	1013.1%
2) Ending Balance, June 30 (E + F1e)			724,716.80	724,716.80	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	724,716.80	724,716.80	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,416,607.20		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,200,847.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,617,454.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	9,890,829.05		
2) Due to Grantor Governments		9590	1,908.99		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			9,892,738.04		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			724,716.80		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	1,573,629.18	1,357,681.00	-13.7%
TOTAL, LCFF SOURCES			1,573,629.18	1,357,681.00	-13.7%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	6,417,910.86	6,291,991.00	-2.0%
TOTAL, FEDERAL REVENUE			6,417,910.86	6,291,991.00	-2.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	17,382,329.79	18,044,135.00	3.8%
Prior Years	6500	8319	1,445,918.83	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	187,996.35	187,997.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	4,208,234.00	1,726,088.00	-59.0%
TOTAL, OTHER STATE REVENUE			23,224,478.97	19,958,220.00	-14.1%
OTHER LOCAL REVENUE					
Interest		8660	38,580.40	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,580.40	0.00	-100.0%
TOTAL, REVENUES			31,254,599.41	27,607,892.00	-11.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	10,629,523.42	8,018,079.00	-24.6%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	19,776,235.01	19,401,816.00	-1.9%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	189,234.03	187,997.00	-0.7%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			30,594,992.46	27,607,892.00	-9.8%
TOTAL, EXPENDITURES			30,594,992.46	27,607,892.00	-9.8%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,573,629.18	1,357,681.00	-13.7%
2) Federal Revenue		8100-8299	6,417,910.86	6,291,991.00	-2.0%
3) Other State Revenue		8300-8599	23,224,478.97	19,958,220.00	-14.1%
4) Other Local Revenue		8600-8799	38,580.40	0.00	-100.0%
5) TOTAL, REVENUES			31,254,599.41	27,607,892.00	-11.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	30,594,992.46	27,607,892.00	-9.8%
10) TOTAL, EXPENDITURES			30,594,992.46	27,607,892.00	-9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			659,606.95	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			659,606.95	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,109.85	724,716.80	1013.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,109.85	724,716.80	1013.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,109.85	724,716.80	1013.1%
2) Ending Balance, June 30 (E + F1e)			724,716.80	724,716.80	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	724,716.80	724,716.80	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
6500	Special Education	719,077.92	719,077.92
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infar	406.82	406.82
6512	Special Ed: Mental Health Services	9.13	9.13
6536	Special Ed: Dispute Prevention and Dispute Resolution	809.58	809.58
6537	Special Ed: Learning Recovery Support	4,047.90	4,047.90
6546	Mental Health-Related Services	365.45	365.45
Total, Restricted Balance		724,716.80	724,716.80

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	30,003.00	30,677.00	2.2%
4) Other Local Revenue		8600-8799	282.93	0.00	-100.0%
5) TOTAL, REVENUES			30,285.93	30,677.00	1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,624.09	29,266.00	420.4%
5) Services and Other Operating Expenditures		5000-5999	2,957.08	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	570.65	1,411.00	147.3%
9) TOTAL, EXPENDITURES			9,151.82	30,677.00	235.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,134.11	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)			21,134.11	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,443.67	55,577.78	61.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,443.67	55,577.78	61.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,443.67	55,577.78	61.4%
2) Ending Balance, June 30 (E + F1e)			55,577.78	55,577.78	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	55,577.78	55,577.78	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	55,543.05		
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	34.73		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			55,577.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			55,577.78		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	30,003.00	30,677.00	2.2%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			30,003.00	30,677.00	2.2%

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	282.93	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			282.93	0.00	-100.0%
TOTAL, REVENUES			30,285.93	30,677.00	1.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	3,475.73	29,266.00	742.0%
Noncapitalized Equipment		4400	2,148.36	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,624.09	29,266.00	420.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,957.08	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,957.08	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	570.65	1,411.00	147.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			570.65	1,411.00	147.3%
TOTAL, EXPENDITURES			9,151.82	30,677.00	235.2%

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%

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	30,003.00	30,677.00	2.2%
4) Other Local Revenue		8600-8799	282.93	0.00	-100.0%
5) TOTAL, REVENUES			30,285.93	30,677.00	1.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,224.08	0.00	-100.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,357.09	29,266.00	771.8%
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		570.65	1,411.00	147.3%
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			9,151.82	30,677.00	235.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			21,134.11	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)			21,134.11	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,443.67	55,577.78	61.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,443.67	55,577.78	61.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,443.67	55,577.78	61.4%
2) Ending Balance, June 30 (E + F1e)			55,577.78	55,577.78	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	55,577.78	55,577.78	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
6391	Adult Education Program	55,577.78	55,577.78
Total, Restricted Balance		55,577.78	55,577.78

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	121,500.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,394,761.41	1,717,864.00	23.2%
4) Other Local Revenue		8600-8799	149,333.54	149,100.00	-0.2%
5) TOTAL, REVENUES			1,665,594.95	1,866,964.00	12.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	534,760.57	608,324.00	13.8%
2) Classified Salaries		2000-2999	384,216.29	448,285.00	16.7%
3) Employee Benefits		3000-3999	427,990.47	484,695.00	13.2%
4) Books and Supplies		4000-4999	78,797.07	72,000.00	-8.6%
5) Services and Other Operating Expenditures		5000-5999	98,265.70	169,882.00	72.9%
6) Capital Outlay		6000-6999	18,398.24	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	96,769.40	83,778.00	-13.4%
9) TOTAL, EXPENDITURES			1,639,197.74	1,866,964.00	13.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,397.21	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)			26,397.21	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	96,609.78	123,006.99	27.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			96,609.78	123,006.99	27.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,609.78	123,006.99	27.3%
2) Ending Balance, June 30 (E + F1e)			123,006.99	123,006.99	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	121,500.00	121,500.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,506.99	1,506.99	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	(120,946.95)		
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	323,871.27		
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			202,924.32		
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	79,917.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			79,917.33		
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)			123,006.99		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	121,500.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			121,500.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,348,258.97	1,717,864.00	27.4%
All Other State Revenue	All Other	8590	46,502.44	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,394,761.41	1,717,864.00	23.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	15.81	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	149,317.73	149,100.00	-0.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			149,333.54	149,100.00	-0.2%
TOTAL, REVENUES			1,665,594.95	1,866,964.00	12.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	462,094.64	529,739.00	14.6%
Certificated Pupil Support Salaries		1200	2,070.95	8,040.00	288.2%
Certificated Supervisors' and Administrators' Salaries		1300	70,594.98	70,545.00	-0.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			534,760.57	608,324.00	13.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	283,869.83	355,082.00	25.1%
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	100,346.46	93,203.00	-7.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			384,216.29	448,285.00	16.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	138,214.69	116,089.00	-16.0%
PERS		3201-3202	51,504.96	73,143.00	42.0%
OASDI/Medicare/Alternative		3301-3302	37,200.57	43,149.00	16.0%
Health and Welfare Benefits		3401-3402	122,921.07	162,493.00	32.2%
Unemployment Insurance		3501-3502	4,784.18	5,299.00	10.8%
Workers' Compensation		3601-3602	55,025.60	63,385.00	15.2%
OPEB, Allocated		3701-3702	18,339.40	21,137.00	15.3%
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			427,990.47	484,695.00	13.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,535.96	0.00	-100.0%
Materials and Supplies		4300	54,070.18	49,000.00	-9.4%
Noncapitalized Equipment		4400	20,190.93	23,000.00	13.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			78,797.07	72,000.00	-8.6%

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	200.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	14,175.00	22,267.00	57.1%
Operations and Housekeeping Services		5500	22,348.68	22,200.00	-0.7%
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	240.34	10,500.00	4268.8%
Professional/Consulting Services and Operating Expenditures		5800	61,341.72	114,265.00	86.3%
Communications		5900	159.96	450.00	181.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			98,265.70	169,882.00	72.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	18,398.24	0.00	-100.0%
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			18,398.24	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	96,769.40	83,778.00	-13.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			96,769.40	83,778.00	-13.4%
TOTAL, EXPENDITURES			1,639,197.74	1,866,964.00	13.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	121,500.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,394,761.41	1,717,864.00	23.2%
4) Other Local Revenue		8600-8799	149,333.54	149,100.00	-0.2%
5) TOTAL, REVENUES			1,665,594.95	1,866,964.00	12.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,168,808.51	1,377,537.00	17.9%
2) Instruction - Related Services	2000-2999		299,247.81	288,389.00	-3.6%
3) Pupil Services	3000-3999		16,980.73	32,645.00	92.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		96,769.40	83,778.00	-13.4%
8) Plant Services	8000-8999		57,391.29	84,615.00	47.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,639,197.74	1,866,964.00	13.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			26,397.21	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)			26,397.21	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	96,609.78	123,006.99	27.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			96,609.78	123,006.99	27.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,609.78	123,006.99	27.3%
2) Ending Balance, June 30 (E + F1e)			123,006.99	123,006.99	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	121,500.00	121,500.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,506.99	1,506.99	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
5059	Child Development: ARP California State Preschool Program	121,500.00	121,500.00
Total, Restricted Balance		121,500.00	121,500.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,350,715.40	4,134,865.00	-22.7%
3) Other State Revenue		8300-8599	622,411.18	224,000.00	-64.0%
4) Other Local Revenue		8600-8799	163,289.52	180,300.00	10.4%
5) TOTAL, REVENUES			6,136,416.10	4,539,165.00	-26.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,258,563.72	1,376,820.00	9.4%
3) Employee Benefits		3000-3999	645,945.85	771,968.00	19.5%
4) Books and Supplies		4000-4999	1,989,673.20	1,738,566.00	-12.6%
5) Services and Other Operating Expenditures		5000-5999	222,959.74	268,036.00	20.2%
6) Capital Outlay		6000-6999	33,387.66	110,000.00	229.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	110,227.37	125,604.00	13.9%
9) TOTAL, EXPENDITURES			4,260,757.54	4,390,994.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,875,658.56	148,171.00	-92.1%
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)			1,875,658.56	148,171.00	-92.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,093,119.97	2,968,778.53	171.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,093,119.97	2,968,778.53	171.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,093,119.97	2,968,778.53	171.6%
2) Ending Balance, June 30 (E + F1e)			2,968,778.53	3,116,949.53	5.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	194,165.17	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	2,774,613.36	3,116,949.53	12.3%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,302,645.45		
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	751,846.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	194,165.17		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,248,656.69		
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	279,878.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			279,878.16		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			2,968,778.53		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,960,040.37	3,894,865.00	-21.5%
Donated Food Commodities		8221	384,861.03	240,000.00	-37.6%
All Other Federal Revenue		8290	5,814.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			5,350,715.40	4,134,865.00	-22.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	622,411.18	224,000.00	-64.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			622,411.18	224,000.00	-64.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	158,699.11	150,000.00	-5.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,590.41	30,300.00	560.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			163,289.52	180,300.00	10.4%
TOTAL, REVENUES			6,136,416.10	4,539,165.00	-26.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	931,570.42	1,003,030.00	7.7%
Classified Supervisors' and Administrators' Salaries		2300	168,413.49	204,297.00	21.3%
Clerical, Technical and Office Salaries		2400	158,579.81	169,493.00	6.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,258,563.72	1,376,820.00	9.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	224,091.27	277,561.00	23.9%
OASDI/Medicare/Alternative		3301-3302	95,215.50	105,330.00	10.6%
Health and Welfare Benefits		3401-3402	219,740.26	272,044.00	23.8%
Unemployment Insurance		3501-3502	6,475.83	6,886.00	6.3%
Workers' Compensation		3601-3602	75,320.79	82,610.00	9.7%
OPEB, Allocated		3701-3702	25,102.20	27,537.00	9.7%
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			645,945.85	771,968.00	19.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,789.86	100,535.00	686.1%
Noncapitalized Equipment		4400	1,895.20	20,000.00	955.3%
Food		4700	1,974,988.14	1,618,031.00	-18.1%
TOTAL, BOOKS AND SUPPLIES			1,989,673.20	1,738,566.00	-12.6%

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	710.00	8,500.00	1097.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	41,968.00	43,777.00	4.3%
Operations and Housekeeping Services		5500	178,711.70	205,500.00	15.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	69,362.89	87,500.00	26.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(94,047.19)	(181,225.00)	92.7%
Professional/Consulting Services and Operating Expenditures		5800	24,679.23	98,184.00	297.8%
Communications		5900	1,575.11	5,800.00	268.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			222,959.74	268,036.00	20.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	33,387.66	0.00	-100.0%
Equipment		6400	0.00	30,000.00	New
Equipment Replacement		6500	0.00	80,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			33,387.66	110,000.00	229.5%
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	110,227.37	125,604.00	13.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			110,227.37	125,604.00	13.9%
TOTAL, EXPENDITURES			4,260,757.54	4,390,994.00	3.1%

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	5,350,715.40	4,134,865.00	-22.7%
3) Other State Revenue		8300-8599	622,411.18	224,000.00	-64.0%
4) Other Local Revenue		8600-8799	163,289.52	180,300.00	10.4%
5) TOTAL, REVENUES			6,136,416.10	4,539,165.00	-26.0%
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		3,936,855.70	4,004,290.00	1.7%
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		110,227.37	125,604.00	13.9%
8) Plant Services	8000-8999		213,674.47	261,100.00	22.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,260,757.54	4,390,994.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,875,658.56	148,171.00	-92.1%
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)			1,875,658.56	148,171.00	-92.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,093,119.97	2,968,778.53	171.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,093,119.97	2,968,778.53	171.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,093,119.97	2,968,778.53	171.6%
2) Ending Balance, June 30 (E + F1e)			2,968,778.53	3,116,949.53	5.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	194,165.17	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	2,774,613.36	3,116,949.53	12.3%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,237,496.46	2,395,641.38
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	93,185.62	84,032.82
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	283,051.00	283,051.00
7029	Child Nutrition: Food Service Staff Training Funds	80,243.00	80,243.00
9010	Other Restricted Local	80,637.28	273,981.33
Total, Restricted Balance		2,774,613.36	3,116,949.53

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	138,391.33	56,279.00	-59.3%
5) TOTAL, REVENUES			138,391.33	56,279.00	-59.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	268,260.96	0.00	-100.0%
6) Capital Outlay		6000-6999	14,955,266.63	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			15,223,527.59	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,085,136.26)	56,279.00	-100.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,085,136.26)	56,279.00	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,628,009.84	6,387,889.55	-69.0%
b) Audit Adjustments		9793	845,015.97	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			21,473,025.81	6,387,889.55	-70.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,473,025.81	6,387,889.55	-70.3%
2) Ending Balance, June 30 (E + F1e)			6,387,889.55	6,444,168.55	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,323,582.53	6,379,494.53	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	64,307.02	64,674.02	0.6%
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	9,145,818.37		
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	387,914.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,533,732.89		
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	3,145,843.34		
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			3,145,843.34		
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)			6,387,889.55		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	70,747.44	56,279.00	-20.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	67,643.89	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			138,391.33	56,279.00	-59.3%
TOTAL, REVENUES			138,391.33	56,279.00	-59.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	144,950.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	123,310.96	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			268,260.96	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	14,955,266.63	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	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			14,955,266.63	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	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			15,223,527.59	0.00	-100.0%

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

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

Description	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	138,391.33	56,279.00	-59.3%
5) TOTAL, REVENUES			138,391.33	56,279.00	-59.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		15,223,027.59	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	500.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			15,223,527.59	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(15,085,136.26)	56,279.00	-100.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,085,136.26)	56,279.00	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,628,009.84	6,387,889.55	-69.0%
b) Audit Adjustments		9793	845,015.97	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			21,473,025.81	6,387,889.55	-70.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,473,025.81	6,387,889.55	-70.3%
2) Ending Balance, June 30 (E + F1e)			6,387,889.55	6,444,168.55	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,323,582.53	6,379,494.53	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	64,307.02	64,674.02	0.6%
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	6,323,582.53	6,379,494.53
Total, Restricted Balance		6,323,582.53	6,379,494.53

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	540,128.68	7,956.00	-98.5%
5) TOTAL, REVENUES			540,128.68	7,956.00	-98.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			540,128.68	7,956.00	-98.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			540,128.68	7,956.00	-98.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,420,076.80	2,960,205.48	22.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,420,076.80	2,960,205.48	22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,420,076.80	2,960,205.48	22.3%
2) Ending Balance, June 30 (E + F1e)			2,960,205.48	2,968,161.48	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,960,205.48	2,968,161.48	0.3%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,958,377.33		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,828.15		
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			2,960,205.48		
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)			2,960,205.48		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	13,808.74	7,956.00	-42.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	526,319.94	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			540,128.68	7,956.00	-98.5%
TOTAL, REVENUES			540,128.68	7,956.00	-98.5%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	540,128.68	7,956.00	-98.5%
5) TOTAL, REVENUES			540,128.68	7,956.00	-98.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			540,128.68	7,956.00	-98.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			540,128.68	7,956.00	-98.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,420,076.80	2,960,205.48	22.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,420,076.80	2,960,205.48	22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,420,076.80	2,960,205.48	22.3%
2) Ending Balance, June 30 (E + F1e)			2,960,205.48	2,968,161.48	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,960,205.48	2,968,161.48	0.3%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,583.20	13,580.00	-39.9%
5) TOTAL, REVENUES			22,583.20	13,580.00	-39.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,583.20	13,580.00	-39.9%
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)			22,583.20	13,580.00	-39.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,640,007.49	4,662,590.69	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,640,007.49	4,662,590.69	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,640,007.49	4,662,590.69	0.5%
2) Ending Balance, June 30 (E + F1e)			4,662,590.69	4,676,170.69	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,229.83	10,260.83	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	4,652,360.86	4,665,909.86	0.3%
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	4,659,718.03		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,872.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,662,590.69		
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)			4,662,590.69		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	22,583.20	13,580.00	-39.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,583.20	13,580.00	-39.9%
TOTAL, REVENUES			22,583.20	13,580.00	-39.9%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	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	22,583.20	13,580.00	-39.9%
5) TOTAL, REVENUES			22,583.20	13,580.00	-39.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			22,583.20	13,580.00	-39.9%
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)			22,583.20	13,580.00	-39.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,640,007.49	4,662,590.69	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,640,007.49	4,662,590.69	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,640,007.49	4,662,590.69	0.5%
2) Ending Balance, June 30 (E + F1e)			4,662,590.69	4,676,170.69	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,229.83	10,260.83	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	4,652,360.86	4,665,909.86	0.3%
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
7710	State School Facilities Projects	10,229.83	10,260.83
Total, Restricted Balance		10,229.83	10,260.83

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	25,947.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,822,171.00	3,942,762.00	3.2%
5) TOTAL, REVENUES			3,848,118.00	3,942,762.00	2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,735,151.00	3,883,026.00	4.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,735,151.00	3,883,026.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			112,967.00	59,736.00	-47.1%
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)			112,967.00	59,736.00	-47.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,291,410.00	2,404,377.00	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,291,410.00	2,404,377.00	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,291,410.00	2,404,377.00	4.9%
2) Ending Balance, June 30 (E + F1e)			2,404,377.00	2,464,113.00	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,404,377.00	2,464,113.00	2.5%
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	2,404,377.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			2,404,377.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,404,377.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	25,947.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			25,947.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	3,572,856.00	3,818,350.00	6.9%
Unsecured Roll		8612	48,276.00	31,955.00	-33.8%
Prior Years' Taxes		8613	83,995.00	41,998.00	-50.0%
Supplemental Taxes		8614	97,765.00	48,883.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	14,027.00	0.00	-100.0%
Interest		8660	5,252.00	1,576.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,822,171.00	3,942,762.00	3.2%
TOTAL, REVENUES			3,848,118.00	3,942,762.00	2.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	515,000.00	690,000.00	34.0%
Bond Interest and Other Service Charges		7434	3,220,151.00	3,193,026.00	-0.8%
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)			3,735,151.00	3,883,026.00	4.0%
TOTAL, EXPENDITURES			3,735,151.00	3,883,026.00	4.0%

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	25,947.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,822,171.00	3,942,762.00	3.2%
5) TOTAL, REVENUES			3,848,118.00	3,942,762.00	2.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,735,151.00	3,883,026.00	4.0%
10) TOTAL, EXPENDITURES			3,735,151.00	3,883,026.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			112,967.00	59,736.00	-47.1%
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)			112,967.00	59,736.00	-47.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,291,410.00	2,404,377.00	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,291,410.00	2,404,377.00	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,291,410.00	2,404,377.00	4.9%
2) Ending Balance, June 30 (E + F1e)			2,404,377.00	2,464,113.00	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,404,377.00	2,464,113.00	2.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,430,288.38	17,043,991.00	10.5%
5) TOTAL, REVENUES			15,430,288.38	17,043,991.00	10.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	168,610.00	New
3) Employee Benefits		3000-3999	0.00	89,085.00	New
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	12,298,889.74	19,314,403.00	57.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			12,298,889.74	19,572,098.00	59.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,131,398.64	(2,528,107.00)	-180.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,131,398.64	(2,528,107.00)	-180.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,216,864.94	11,348,263.58	38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,216,864.94	11,348,263.58	38.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,216,864.94	11,348,263.58	38.1%
2) Ending Net Position, June 30 (E + F1e)			11,348,263.58	8,820,156.58	-22.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	11,348,263.58	8,820,156.58	-22.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	10,648,675.91		
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	731,599.37		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			11,380,275.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	32,011.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			32,011.70		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			11,348,263.58		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	43,472.79	21,837.00	-49.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	12,934,513.88	15,438,814.00	19.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,452,301.71	1,583,340.00	-35.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,430,288.38	17,043,991.00	10.5%
TOTAL, REVENUES			15,430,288.38	17,043,991.00	10.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	100,561.00	New
Clerical, Technical and Office Salaries		2400	0.00	68,049.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	168,610.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	43,922.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	12,875.00	New
Health and Welfare Benefits		3401-3402	0.00	17,982.00	New
Unemployment Insurance		3501-3502	0.00	843.00	New
Workers' Compensation		3601-3602	0.00	10,097.00	New
OPEB, Allocated		3701-3702	0.00	3,366.00	New
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	89,085.00	New
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	172,000.00	New
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,298,889.74	19,142,403.00	55.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			12,298,889.74	19,314,403.00	57.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			12,298,889.74	19,572,098.00	59.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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	15,430,288.38	17,043,991.00	10.5%
5) TOTAL, REVENUES			15,430,288.38	17,043,991.00	10.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		12,298,889.74	19,572,098.00	59.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			12,298,889.74	19,572,098.00	59.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,131,398.64	(2,528,107.00)	-180.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,131,398.64	(2,528,107.00)	-180.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,216,864.94	11,348,263.58	38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,216,864.94	11,348,263.58	38.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,216,864.94	11,348,263.58	38.1%
2) Ending Net Position, June 30 (E + F1e)			11,348,263.58	8,820,156.58	-22.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	11,348,263.58	8,820,156.58	-22.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	11,348,263.58	8,820,156.58
Total, Restricted Net Position		11,348,263.58	8,820,156.58

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)	9,373.39	9,406.33	11,001.50	8,714.05	8,714.05	10,455.65
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)	9,373.39	9,406.33	11,001.50	8,714.05	8,714.05	10,455.65
5. District Funded County Program ADA						
a. County Community Schools	1.93	1.93	1.93	1.79	1.79	1.81
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 A5a through A5f)	1.93	1.93	1.93	1.79	1.79	1.81
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,375.32	9,408.26	11,003.43	8,715.84	8,715.84	10,457.46
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	4,380,592.50		4,380,592.50			4,380,592.50
Work in Progress	37,753,600.50	(1,300,177.50)	36,453,423.00	6,564,619.46	7,217,209.95	35,800,832.51
Total capital assets not being depreciated	42,134,193.00	(1,300,177.50)	40,834,015.50	6,564,619.46	7,217,209.95	40,181,425.01
Capital assets being depreciated:						
Land Improvements	10,632,314.52	(9,978.52)	10,622,336.00			10,622,336.00
Buildings	120,014,211.01		120,014,211.01	6,353,539.36		126,367,750.37
Equipment	18,959,748.72	15,270.28	18,975,019.00	1,002,536.02		19,977,555.02
Total capital assets being depreciated	149,606,274.25	5,291.76	149,611,566.01	7,356,075.38	0.00	156,967,641.39
Accumulated Depreciation for:						
Land Improvements	(1,513,407.16)	101,696.16	(1,411,711.00)	(517,510.03)		(1,929,221.03)
Buildings	(66,296,692.95)	(1,103,038.05)	(67,399,731.00)	(3,519,349.76)		(70,919,080.76)
Equipment	(13,666,158.70)	(507,590.30)	(14,173,749.00)	(790,352.75)		(14,964,101.75)
Total accumulated depreciation	(81,476,258.81)	(1,508,932.19)	(82,985,191.00)	(4,827,212.54)	0.00	(87,812,403.54)
Total capital assets being depreciated, net excluding lease assets	68,130,015.44	(1,503,640.43)	66,626,375.01	2,528,862.84	0.00	69,155,237.85
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	110,264,208.44	(2,803,817.93)	107,460,390.51	9,093,482.30	7,217,209.95	109,336,662.86
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
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
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

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

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

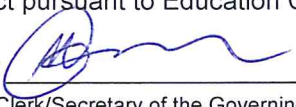
Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	57.11%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$76,197,457.20
	Appropriations Subject to Limit	\$76,197,457.20
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	4.06%

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: Sep 08, 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:

Name

Title

Telephone

E-mail Address

For School District:

Jorge Martinez

Name

Director, Fiscal Services

Title

(562) 866-9011 x 2461

Telephone

jorgemartinez@busd.k12.ca.us

E-mail Address

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TITLE I PART A	ESSA SCHOOL IMPROVEMENT	ELEM & SEC SCHL EMERG RELIF I	ELEM & SEC SCHL EMERG RELIF II	ELEM & SEC SCHL EMERG RELIF III	ELEM & SEC SCHL EMERG RELIF III	GOVERNOR'S EDUC EMERG RELIF LLMF
	84.01	84.01	84.425	84.425	84.425U	84.425U	84.425C
	301000	318200	321000	321200	321300	321400	321500
	8290	8290	8290	8290	8290	8290	8290
AWARD							
1. Prior Year Carryover	794,254.89	25,808.34	2,614,073.45				771,431.53
2. a. Current Year Award	3,238,643.00	0.00		10,825,970.00	19,468,915.00	4,867,229.00	
b. Transferability (ESSA)							
c. Other Adjustments			244.00				
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	3,238,643.00	0.00	244.00	10,825,970.00	19,468,915.00	4,867,229.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award	4,032,897.89	25,808.34	2,614,317.45	10,825,970.00	19,468,915.00	4,867,229.00	771,431.53
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year	1,173,063.53	25,808.34	2,614,073.45				771,431.53
6. Cash Received in Current Year	4,923,038.00		476,397.00	3,050,219.00	1,946,328.00	486,582.00	1,387.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	6,096,101.53	25,808.34	3,090,470.45	3,050,219.00	1,946,328.00	486,582.00	772,818.53
EXPENDITURES							
9. Donor-Authorized Expenditures	3,750,559.37	25,808.34	2,614,317.45	6,047,489.88	802,201.32	0.00	771,431.53
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,750,559.37	25,808.34	2,614,317.45	6,047,489.88	802,201.32	0.00	771,431.53
12. Amounts Included in Line 6 above for Prior Year Adjustments	(1,983,710.00)		(476,397.00)				(1,387.00)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	361,832.16	0.00	(244.00)	(2,997,270.88)	1,144,126.68	486,582.00	0.00
a. Unearned Revenue	504,591.16			4,778,480.12	18,666,713.68	4,867,229.00	
b. Accounts Payable							
c. Accounts Receivable	142,759.00		244.00	7,775,751.00	17,522,587.00	4,380,647.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	282,338.52	0.00	0.00	4,778,480.12	18,666,713.68	4,867,229.00	0.00
15. If Carryover is allowed, enter line 14 amount here	282,338.52			4,778,480.12	18,666,713.68	4,867,229.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,734,269.37	25,808.34	3,090,714.45	6,047,489.88	802,201.32	0.00	772,818.53

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ELEM & SEC SCHL EMER RELIF II ELO	GOVERNOR'S EDUC EMERG RELIF II	ELEM & SEC SCHL EMER RELIF III ELO	ELEM & SEC SCHL EMER RELIF III LLM	CORONAVIRUS RELIEF FUND	ARP IDEA LOCAL ASSISTANCE	ARP IDEA PRIVATE SCH
AWARD							
1. Prior Year Carryover	1,225,624.00	281,292.00	798,964.00	1,377,277.00	829,585.42		
2. a. Current Year Award	0.00	0.00	0.00	0.00		501,843.00	2,206.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award	0.00	0.00	0.00	0.00	0.00	501,843.00	2,206.00
(sum lines 2a, 2b, & 2c)							
3. Required Matching Funds/Other							
4. Total Available Award	1,225,624.00	281,292.00	798,964.00	1,377,277.00	829,585.42	501,843.00	2,206.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year					829,585.42		
6. Cash Received in Current Year	306,406.00	70,323.00	199,741.00	344,319.00			
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	306,406.00	70,323.00	199,741.00	344,319.00	829,585.42	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	829,585.42	0.00	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	0.00	829,585.42	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	306,406.00	70,323.00	199,741.00	344,319.00	0.00	0.00	0.00
a. Unearned Revenue	1,225,624.00	281,292.00	798,964.00	1,377,277.00			
b. Accounts Payable							
c. Accounts Receivable	919,218.00	210,969.00	599,223.00	1,032,958.00			
14. Unused Grant Award Calculation (line 4 minus line 9)	1,225,624.00	281,292.00	798,964.00	1,377,277.00	0.00	501,843.00	2,206.00
15. If Carryover is allowed, enter line 14 amount here	1,225,624.00	281,292.00	798,964.00	1,377,277.00		501,843.00	2,206.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	0.00	0.00	829,585.42	0.00	0.00

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ARP IDEA PRESCHOOL 84.027 330800 8182	IDEA LOCAL ASSISTANCE 84.027 331000 8181	IDEA PSPS 84.027 331100 8181	IDEA FEDERAL PRESCHOOL 84.173 331500 8182	IDEA MENTAL HEALTH 84.027 332700 8182	IDEA PRESCHOOL STAFF DEVELOPMENT 84.173A 334500 8182	IDEA PART C 84.181 338500 8182
AWARD							
1. Prior Year Carryover			36,686.82			551.00	
2. a. Current Year Award	42,656.00	2,496,142.00	10,972.00	63,445.00	129,294.00	504.00	45,506.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	42,656.00	2,496,142.00	10,972.00	63,445.00	129,294.00	504.00	45,506.00
3. Required Matching Funds/Other		13,890.37	(13,890.37)				
4. Total Available Award	42,656.00	2,510,032.37	33,768.45	63,445.00	129,294.00	1,055.00	45,506.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year		2,624,380.37	26,008.64	113,805.98	129,294.00	515.00	31,782.50
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	2,624,380.37	26,008.64	113,805.98	129,294.00	515.00	31,782.50
EXPENDITURES							
9. Donor-Authorized Expenditures	4,951.96	2,043,095.07	13,989.57	63,445.00	122,854.04	554.58	45,506.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,951.96	2,043,095.07	13,989.57	63,445.00	122,854.04	554.58	45,506.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		(2,610,490.00)	(12,423.47)	(73,427.00)	(129,294.00)		(31,782.50)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(4,951.96)	(2,029,204.70)	(404.40)	(23,066.02)	(122,854.04)	(39.58)	(45,506.00)
a. Unearned Revenue		13,890.37					
b. Accounts Payable							
c. Accounts Receivable	4,951.96	2,043,095.07	404.40	23,066.02	122,854.04	39.58	45,506.00
14. Unused Grant Award Calculation (line 4 minus line 9)	37,704.04	466,937.30	19,778.88	0.00	6,439.96	500.42	0.00
15. If Carryover is allowed, enter line 14 amount here	37,704.04	466,937.30	19,778.88		6,439.96	500.42	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,951.96	4,653,585.07	26,413.04	136,872.00	252,148.04	554.58	77,288.50

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TRANSITIONAL PARTNERSHIP	VOC&APP TECH CARL PERKINS	NCLB TITLE II A IMPROVING TCHR QUALITY	TITLE IV ESSA STUDENT SUPPORT	TITLE III LIMITED ENGLISH PROFICIENCY	ARP HOMELESS CHILDREN AND YOUTH II	SPED ALTERNATE DISPUTE RESOLUTION
AWARD							SELPA Fund 07
1. Prior Year Carryover			372,325.00	426,724.23	219,110.32		279.24
2. a. Current Year Award	93,121.00	109,552.00	443,937.00	244,059.00	232,186.00	69,120.00	17,777.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	93,121.00	109,552.00	443,937.00	244,059.00	232,186.00	69,120.00	17,777.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	93,121.00	109,552.00	816,262.00	670,783.23	451,296.32	69,120.00	18,056.24
REVENUES							
5. Unearned Revenue Deferred from Prior Year			405,547.23	426,724.23	200,604.33		
6. Cash Received in Current Year	75,929.11	99,308.33	0.00	51,412.00	165,481.00	17,280.00	30,454.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	75,929.11	99,308.33	405,547.23	478,136.23	366,085.33	17,280.00	30,454.00
EXPENDITURES							
9. Donor-Authorized Expenditures	93,121.00	109,552.00	394,625.38	421,959.21	120,911.33	0.00	300.57
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	93,121.00	109,552.00	394,625.38	421,959.21	120,911.33	0.00	300.57
12. Amounts Included in Line 6 above for Prior Year Adjustments	(849.22)	(50,197.08)		(51,412.00)	(165,481.00)	0.00	(30,454.00)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(18,041.11)	(60,440.75)	10,921.85	4,765.02	79,693.00	17,280.00	(300.57)
a. Unearned Revenue			454,858.85	248,824.02	311,879.00	69,120.00	
b. Accounts Payable							
c. Accounts Receivable	18,041.11	60,440.75	443,937.00	244,059.00	232,186.00	51,840.00	300.57
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	421,636.62	248,824.02	330,384.99	69,120.00	17,755.67
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	93,970.22	159,749.08	394,625.38	473,371.21	286,392.33	0.00	30,754.57

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ADR COVID-19	ARP IDEA LOCAL ASSISTANCE	ARP IDEA PRIVATE SCH	ARP IDEA LOCAL CCEIS	ARP IDEA PRESCHOOL	ARP IDEA PRESCHOOL CCEIS	IDEA LOCAL ASSISTANCE
	84.027A	84.027	84.027	84.027	84.173	84.173	84.027
	339501	330500	330600	330700	330800	330900	331000
	8182	8287	8287	8287	8287	8287	8287
AWARD	SELPA Fund 07	SELPA Fund 10	SELPA Fund 10	SELPA Fund 10	SELPA Fund 10	SELPA Fund 10	SELPA Fund 10
1. Prior Year Carryover	79,686.00						
2. a. Current Year Award	0.00	1,074,848.00	2,521.00	89,686.00	91,913.00	8,633.00	5,346,239.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	1,074,848.00	2,521.00	89,686.00	91,913.00	8,633.00	5,346,239.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	79,686.00	1,074,848.00	2,521.00	89,686.00	91,913.00	8,633.00	5,346,239.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	76,939.90	506,329.00	851.58	0.00	0.00	0.00	5,346,239.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	76,939.90	506,329.00	851.58	0.00	0.00	0.00	5,346,239.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(76,939.90)	(506,329.00)	(851.58)	0.00	0.00	0.00	(5,346,239.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	76,939.90	506,329.00	851.58				5,346,239.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,746.10	568,519.00	1,669.42	89,686.00	91,913.00	8,633.00	0.00
15. If Carryover is allowed, enter line 14 amount here	2,746.10	568,519.00	1,669.42	89,686.00	91,913.00	8,633.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	76,939.90	506,329.00	851.58	0.00	0.00	0.00	5,346,239.00

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

19 64303 0000000
Form CAT

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	IDEA PSPS	IDEA LOCAL ASST CCEIS	IDEA FEDERAL PRESCHOOL	IDEA FEDERAL PRESCHOOL CCEIS	IDEA MENTAL HEALTH	IDEA PRESCHOOL STAFF DEVELOPMENT	IDEA PART C
	84.027	84.027	84.173	84.173	84.027	84.173A	84.181
	331100	331200	331500	331800	332700	334500	338500
	8287	8287	8287	8287	8287	8287	8287
SELPA Fund 10		SELPA Fund 10	SELPA Fund 10	SELPA Fund 10	SELPA Fund 10	SELPA Fund 10	SELPA Fund 10
AWARD							
1. Prior Year Carryover	11,495.60					439.00	
2. a. Current Year Award	12,539.00	446,093.00	136,709.00	12,840.00	298,458.00	1,188.00	37,925.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	12,539.00	446,093.00	136,709.00	12,840.00	298,458.00	1,188.00	37,925.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	24,034.60	446,093.00	136,709.00	12,840.00	298,458.00	1,627.00	37,925.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	6,636.39	0.00	80,173.55	0.00	298,458.00	614.00	51,648.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	6,636.39	0.00	80,173.55	0.00	298,458.00	614.00	51,648.00
EXPENDITURES							
9. Donor-Authorized Expenditures	17,431.20	72,341.08	136,709.00	0.00	298,458.00	1,627.00	37,925.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	17,431.20	72,341.08	136,709.00	0.00	298,458.00	1,627.00	37,925.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	(989.40)				(298,458.00)	(614.00)	(51,648.00)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(11,784.21)	(72,341.08)	(56,535.45)	0.00	(298,458.00)	(1,627.00)	(37,925.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	11,784.21	72,341.08	56,535.45		298,458.00	1,627.00	37,925.00
14. Unused Grant Award Calculation (line 4 minus line 9)	6,603.40	373,751.92	0.00	12,840.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	6,603.40	373,751.92		12,840.00			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	18,420.60	72,341.08	136,709.00	0.00	596,916.00	2,241.00	89,573.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	PANDEMIC EBT GRANT	TOTAL
AWARD		
1. Prior Year Carryover		9,865,607.84
2. a. Current Year Award	5,814.00	50,468,483.00
b. Transferability (ESSA)		0.00
c. Other Adjustments		244.00
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	5,814.00	50,468,727.00
3. Required Matching Funds/Other	(5,814.00)	(5,814.00)
4. Total Available Award		
(sum lines 1, 2d, & 3)	0.00	60,328,520.84
REVENUES		
5. Unearned Revenue Deferred from Prior Year		6,446,838.06
6. Cash Received in Current Year	5,814.00	15,613,734.87
7. Contributed Matching Funds	(5,814.00)	(5,814.00)
8. Total Available (sum lines 5, 6, & 7)	0.00	22,054,758.93
EXPENDITURES		
9. Donor-Authorized Expenditures	0.00	24,771,109.78
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	24,771,109.78
12. Amounts Included in Line 6 above for Prior Year Adjustments		(5,969,013.67)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(8,685,364.52)
a. Unearned Revenue		33,598,743.20
b. Accounts Payable		0.00
c. Accounts Receivable		42,284,107.72
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	35,557,411.06
15. If Carryover is allowed, enter line 14 amount here		35,557,411.06
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,814.00	30,745,937.45

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	AFTER SCHOOL EDUCATION AND SAFETY	UNIVERSAL PRE-K PLANNING	CTE INCENTIVE GRANT	K-12 STRONG WORKFORCE PROGRAM	SPECIAL EDUCATION WORKABILITY	IN-PERSON INSTRUCTION GRANT	ON-BEHALF PENSION CONTRIBUTIONS
AWARD							
1. Prior Year Carryover			578,801.24	1,031,972.74		2,397,844.99	
2. a. Current Year Award	1,199,226.14	240,006.00	885,203.00	467,421.00	111,275.00	0.00	5,222,520.64
b. Other Adjustments						755,438.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,199,226.14	240,006.00	885,203.00	467,421.00	111,275.00	755,438.00	5,222,520.64
3. Required Matching Funds/Other	129,620.98						
4. Total Available Award (sum lines 1, 2c, & 3)	1,328,847.12	240,006.00	1,464,004.24	1,499,393.74	111,275.00	3,153,282.99	5,222,520.64
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00						
6. Cash Received in Current Year	1,183,948.04	236,596.00	541,573.24	1,031,972.74		2,397,844.99	5,222,520.64
7. Contributed Matching Funds	129,620.98		796,682.00	0.00	90,227.51	2,638,120.00	
8. Total Available (sum lines 5, 6, & 7)	1,313,569.02	236,596.00	1,338,255.24	1,031,972.74	90,227.51	5,035,964.99	5,222,520.64
EXPENDITURES							
9. Donor-Authorized Expenditures	1,328,847.12	0.00	226,099.16	887,305.43	111,275.00	0.00	5,222,520.64
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,328,847.12	0.00	226,099.16	887,305.43	111,275.00	0.00	5,222,520.64
12. Amounts Included in Line 6 above for Prior Year Adjustments	(104,644.51)	0.00			(90,227.51)	(1,882,682.00)	
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(119,922.61)	236,596.00	1,112,156.08	144,667.31	(111,275.00)	3,153,282.99	0.00
a. Unearned Revenue		240,006.00	1,200,677.08	612,088.31		5,791,402.99	
b. Accounts Payable							
c. Accounts Receivable	119,922.61	3,410.00	88,521.00	467,421.00	111,275.00	2,638,120.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	240,006.00	1,237,905.08	612,088.31	0.00	3,153,282.99	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,303,870.65	0.00	226,099.16	887,305.43	201,502.51	1,882,682.00	5,222,520.64

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

STATE PROGRAM NAME	ON-BEHALF PENSION CONTRIBUTIONS	CSPP	ON-BEHALF PENSION CONTRIBUTIONS	TOTAL
RESOURCE CODE	769000	610500	769000	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)	SELPA Fund 07	Child Dev Fund 12	Child Dev Fund 12	
AWARD				
1. Prior Year Carryover				4,008,618.97
2. a. Current Year Award	4,908.03	1,348,258.97	46,502.44	9,525,321.22
b. Other Adjustments				755,438.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,908.03	1,348,258.97	46,502.44	10,280,759.22
3. Required Matching Funds/Other				129,620.98
4. Total Available Award (sum lines 1, 2c, & 3)	4,908.03	1,348,258.97	46,502.44	14,418,999.17
REVENUES				
5. Unearned Revenue Deferred from Prior Year	4,908.03		46,502.44	9,245,322.08
6. Cash Received in Current Year		1,230,723.00		6,176,296.55
7. Contributed Matching Funds				129,620.98
8. Total Available (sum lines 5, 6, & 7)	4,908.03	1,230,723.00	46,502.44	15,551,239.61
EXPENDITURES				
9. Donor-Authorized Expenditures	4,908.03	1,348,258.97	46,502.44	9,175,716.79
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	4,908.03	1,348,258.97	46,502.44	9,175,716.79
12. Amounts Included in Line 6 above for Prior Year Adjustments		(206,335.30)		(2,283,889.32)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(323,871.27)	0.00	4,091,633.50
a. Unearned Revenue				7,844,174.38
b. Accounts Payable				0.00
c. Accounts Receivable		323,871.27		3,752,540.88
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	5,243,282.38
15. If Carryover is allowed, enter line 14 amount here				5,243,282.38
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,908.03	1,554,594.27	46,502.44	11,329,985.13

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

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Form CAT

Bellflower Unified
Los Angeles County

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)		TOTAL
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	ELC REOPENING COVID TESTING	CHILD DEVT CRRSA STIPEND	ARP CSPP STIPEND	CHILD NUTRITION SCHOOL PROGRAM	CHILD NUTRITION CHILD CARE FOOD PROGRAM	TOTAL
	587000	93,575	93,575	10,555	10,558	
	8290	505800	505900	531000	532000	
		8290	8290	8220/8520/8634	8220/8520/8634	
		Child Dev Fund 12	Child Dev Fund 12	Cafeteria Fund 13	Cafeteria Fund 13	
1. Prior Year Restricted Ending Balance						
2. a. Current Year Award	1,867,828.61	76,072.50		932,271.84	103,717.58	1,112,061.92
b. Other Adjustments			121,500.00	5,201,423.20	402,507.99	7,593,259.80
c. Adj Curr Yr Award (sum lines 2a & 2b)				4,409.34	111.63	4,520.97
3. Required Matching Funds/Other (sum lines 2a & 2b)	1,867,828.61	0.00	121,500.00	5,205,832.54	402,619.62	7,597,780.77
4. Total Available Award (sum lines 1, 2c, & 3)	1,867,828.61	76,072.50	121,500.00	5,814.00		5,814.00
REVENUES					506,337.20	8,715,656.69
5. Cash Received in Current Year	897,541.92		121,500.00	4,532,493.95	356,685.31	5,908,221.18
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	970,286.69	0.00	0.00	673,338.59	45,934.31	1,689,559.59
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	970,286.69	0.00	0.00	673,338.59	45,934.31	1,689,559.59
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	1,867,828.61	0.00	121,500.00	5,205,832.54	402,619.62	7,597,780.77
EXPENDITURES						
10. Donor-Authorized Expenditures	1,867,828.61	76,072.50	0.00	3,764,002.00	412,200.38	6,120,103.49
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	1,867,828.61	76,072.50	0.00	3,764,002.00	412,200.38	6,120,103.49
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	0.00	121,500.00	2,379,916.38	94,136.82	2,595,553.20

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	GIFTED AND TALENTED EDUCATION	TRANSPO HOME TO SCHOOL	TRANSPO SPECIAL ED	TEACHER CREDENTIALING BLOCK GRANT	CA STATE LOTTERY UNRESTRICTED	EDUCATION PROTECTION ACCOUNT	LEARNING OPPORTUNITES PROGRAM AB130
AWARD							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award							
b. Other Adjustments	93,102.63	179,483.00	239,053.00	179,942.62	134,589.02	4,114,184.30	2,723,397.00
c. Adj Curr Yr Award					2,041,445.96	41,230,097.00	
(sum lines 2a & 2b)					(39,593.81)		
3. Required Matching Funds/Other	93,102.63	179,483.00	239,053.00	179,942.62	2,001,852.15	41,230,097.00	2,723,397.00
4. Total Available Award		(18,569.63)	1,361,290.60				
(sum lines 1, 2c, & 3)	93,102.63	160,913.37	1,600,343.60	179,942.62	2,136,441.17	45,344,281.30	2,723,397.00
REVENUES							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for	93,102.63	179,483.00	239,053.00	179,942.62	2,060,032.03	41,230,097.00	2,478,225.00
Prior Year Adjustments					(371,385.40)		0.00
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	313,205.52	0.00	245,172.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	313,205.52	0.00	245,172.00
8. Contributed Matching Funds		(18,569.63)	1,600,343.60				
9. Total Available							
(sum lines 5, 7c, & 8)	93,102.63	160,913.37	1,839,396.60	179,942.62	2,373,237.55	41,230,097.00	2,723,397.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized	93,102.63	160,913.37	1,600,343.60	179,942.62	2,136,441.17	43,535,101.38	0.00
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	93,102.63	160,913.37	1,600,343.60	179,942.62	2,136,441.17	43,535,101.38	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00	1,809,179.92	2,723,397.00

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	CALIFORNIA CLEAN ENERGY JOB ACT	EDUCATOR EFFECTIVENESS	CA LOTTERY RESTRICTED	SPECIAL EDUCATION APPORTIONMENT	SPED INFANTS 0-2	SPECIAL ED MENTAL HEALTH SERVICES	SPED DISPUTE PREVENTION & RESOLUTION
AWARD							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award			2,343,722.85	256,716.36	247,242.32	120,230.65	
b. Other Adjustments		2,152,525.00	954,616.96	8,356,786.07	225,594.91		187,440.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	109,313.00		9,440.56	49,215.55	413.10	1,021.07	
3. Required Matching Funds/Other (sum lines 2a & 2b)	109,313.00	2,152,525.00	964,057.52	8,406,001.62	226,008.01	1,021.07	187,440.00
4. Total Available Award (sum lines 1, 2c, & 3)	109,313.00	2,152,525.00	3,307,780.37	28,533,001.37	473,250.33	121,251.72	187,440.00
REVENUES							
5. Cash Received in Current Year	0.00	1,722,020.00	976,852.81	10,318,899.66	250,408.82	1,021.07	187,440.00
6. Amounts Included in Line 5 for Prior Year Adjustments			(352,906.13)	(3,002,341.03)	(44,687.00)		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	109,313.00	430,505.00	340,110.84	1,089,442.99	20,286.19	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	109,313.00	430,505.00	340,110.84	1,089,442.99	20,286.19	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	109,313.00	2,152,525.00	1,316,963.65	31,278,626.04	270,695.01	1,021.07	187,440.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	0.00	0.00	539,857.82	28,043,656.68	5,386.48	114,562.99	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	539,857.82	28,043,656.68	5,386.48	114,562.99	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	109,313.00	2,152,525.00	2,767,922.55	489,344.69	467,863.85	6,688.73	187,440.00

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

STATE PROGRAM NAME	SPED LEARNING RECOVERY SUPPORT	STATE MENTAL HEALTH RELATED SERVICES	INTERVENTION PRESCHOOL GRANT	CLASSIFIED SCHL EMPLOYEE PD BLOCK GRANT	COVID-19 LEA RESPONSE FUNDS	A-G ACCESS GRANT	A-G LEARNING LOSS MITIGATION GRANT
RESOURCE CODE	653700	654600	654700	731100	738800	741200	741300
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		275,995.80		2,093.95	178,010.13		
2. a. Current Year Award	937,198.00	730,907.00	563,395.00			727,465.00	272,723.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	937,198.00	730,907.00	563,395.00	0.00	0.00	727,465.00	272,723.00
3. Required Matching Funds/Other							
4. Total Available Award	937,198.00	1,006,902.80	563,395.00	2,093.95	178,010.13	727,465.00	272,723.00
REVENUES							
5. Cash Received in Current Year	937,198.00	485,208.00	452,508.00			545,599.00	204,542.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	245,699.00	110,887.00	0.00	0.00	181,866.00	68,181.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	245,699.00	110,887.00	0.00	0.00	181,866.00	68,181.00
8. Contributed Matching Funds							
9. Total Available	937,198.00	730,907.00	563,395.00	0.00	0.00	727,465.00	272,723.00
(sum lines 5, 7c, & 8)							
EXPENDITURES							
10. Donor-Authorized Expenditures	11,905.98	576,540.98	0.00	815.87	175,743.09	0.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures	11,905.98	576,540.98	0.00	815.87	175,743.09	0.00	0.00
(line 10 plus line 11)							
RESTRICTED ENDING BALANCE							
13. Current Year	925,292.02	430,361.82	563,395.00	1,278.08	2,267.04	727,465.00	272,723.00
(line 4 minus line 10)							

STATE PROGRAM NAME	EXPAND. LEARN. OPPT. GRANT	EXPAND. LEARN. OPPT. GRANT	ONGOING & MAJOR MAINTENANCE	SPECIAL EDUCATION APPORTIONMENT	SPED DISPUTE PREVENTION & RESOLUTION	SPECIAL EDUCATION APPORTIONMENT	SPED INFANTS 0-2
RESOURCE CODE	742500	742600	815000	650000	653600	650000	651000
REVENUE OBJECT	8590	8590	8980	8311	8590	8097/8311/8660	8311/8660
LOCAL DESCRIPTION (if any)		PARAPROF.		SELPA Fund 07	SELPA Fund 07	SELPA Fund 10	SELPA Fund 10
AWARD							
1. Prior Year Restricted Ending Balance	3,772,318.64	787,991.74	13,477.30	72,818.06		60,493.63	1,237.66
2. a. Current Year Award	0.00	0.00		467,087.00	66,792.00	20,401,877.80	187,996.35
b. Other Adjustments	0.00	24,693.00		72.59	287.24	32,941.50	406.84
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	24,693.00	0.00	467,159.59	67,079.24	20,434,819.30	188,403.19
3. Required Matching Funds/Other			4,516,417.73				
4. Total Available Award (sum lines 1, 2c, & 3)	3,772,318.64	812,684.74	4,529,895.03	539,977.65	67,079.24	20,495,312.93	189,640.85
REVENUES							
5. Cash Received in Current Year	174,562.00	421,246.00		467,159.59	67,038.49	18,125,779.53	171,498.38
6. Amounts Included in Line 5 for Prior Year Adjustments	(174,562.00)	(396,553.00)					
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	40.75	2,309,039.77	16,904.81
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	40.75	2,309,039.77	16,904.81
8. Contributed Matching Funds			4,516,417.73				
9. Total Available (sum lines 5, 7c, & 8)	174,562.00	421,246.00	4,516,417.73	467,159.59	67,079.24	20,434,819.30	188,403.19
EXPENDITURES							
10. Donor-Authorized Expenditures	2,558,812.51	40,087.10	4,529,895.03	395,993.53	2,173.26	19,776,235.01	189,234.03
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	2,558,812.51	40,087.10	4,529,895.03	395,993.53	2,173.26	19,776,235.01	189,234.03
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,213,506.13	772,597.64	0.00	143,984.12	64,905.98	719,077.92	406.82

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

STATE PROGRAM NAME	SPECIAL ED MENTAL HEALTH SERVICES	SPED DISPUTE PREVENTION & RESOLUTION	SPED LEARNING RECOVERY SUPPORT	SPED MENTAL HEALTH RELATED SERVICES	ADULT ED BLOCK GRANT PROGRAM	KITCHEN INFRASTRUCTUR E FUNDS	KITCHEN TRAINING FUNDS
RESOURCE CODE	651200	653600	653700	654600	639100	702800	702900
REVENUE OBJECT	8587/8660	8587/8660	8587/8660	8587/8660	8590/8660	8520	8520
LOCAL DESCRIPTION (if any)	SELPA Fund 10	SELPA Fund 10	SELPA Fund 10	SELPA Fund 10	Adult Ed Fund 11	Cafeteria Fund 13	Cafeteria Fund 13
AWARD							
1. Prior Year Restricted Ending Balance	3,378.56				34,443.67		
2. a. Current Year Award	0.00	413,691.00	2,068,454.00	1,726,089.00	30,677.00	283,051.00	80,243.00
b. Other Adjustments	9.13	809.58	4,047.90	365.45	282.93		
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	9.13	414,500.58	2,072,501.90	1,726,454.45	30,959.93	283,051.00	80,243.00
3. Required Matching Funds/Other					(674.00)		
4. Total Available Award							
(sum lines 1, 2c, & 3)	3,387.69	414,500.58	2,072,501.90	1,726,454.45	64,729.60	283,051.00	80,243.00
REVENUES							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for	9.13	414,500.02	2,072,499.10	1,726,454.20	30,925.20	283,051.00	80,243.00
Prior Year Adjustments							
7. a. Accounts Receivable	0.00	0.56	2.80	0.25	34.73	0.00	0.00
(line 2c minus lines 5 & 6)							
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.56	2.80	0.25	34.73	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	9.13	414,500.58	2,072,501.90	1,726,454.45	30,959.93	283,051.00	80,243.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized	3,378.56	413,691.00	2,068,454.00	1,726,089.00	9,151.82	0.00	0.00
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	3,378.56	413,691.00	2,068,454.00	1,726,089.00	9,151.82	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	9.13	809.58	4,047.90	365.45	55,577.78	283,051.00	80,243.00

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	12,418,944.64
2. a. Current Year Award	87,521,130.30
b. Other Adjustments	193,725.63
c. Adj Curr Yr Award (sum lines 2a & 2b)	87,714,855.93
3. Required Matching Funds/Other	25,728,748.09
4. Total Available Award (sum lines 1, 2c, & 3)	125,862,548.66
REVENUES	
5. Cash Received in Current Year	86,576,598.28
6. Amounts Included in Line 5 for Prior Year Adjustments	(4,342,434.56)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	5,480,692.21
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	5,480,692.21
8. Contributed Matching Funds	25,968,475.09
9. Total Available (sum lines 5, 7c, & 8)	118,025,765.58
EXPENDITURES	
10. Donor-Authorized Expenditures	108,887,509.51
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	108,887,509.51
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	16,975,039.15

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	TEXTBOOK REPLACEMENT	BUSINESS CARDS	WHITE FLEET TRANSP	SMAA	LOCAL DONATIONS	BHS FISCAL AGENT	ADULT RE-ENTRY
RESOURCE CODE	90260	90640	900710	900740	900810	900880	900960
REVENUE OBJECT	8699	8699	8699/8980	8699	8699	8699	8980/8990
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	76,816.78	221.62		1,776,310.70	52,587.27	1,014,324.35	
2. a. Current Year Award	2,660.95		129,702.01	475,236.01	4,815.60		
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)		0.00	129,702.01	475,236.01	4,815.60	0.00	0.00
3. Required Matching Funds/Other	2,660.95	1,038.44	1,670,537.95				166,305.18
4. Total Available Award							
(sum lines 1, 2c, & 3)	79,477.73	1,260.06	1,800,239.96	2,251,546.71	57,402.87	1,014,324.35	166,305.18
REVENUES							
5. Cash Received in Current Year	2,660.95		129,702.01	475,236.01	4,815.60		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(line 2c minus lines 5 & 6)							
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds		1,038.44	1,670,537.95				166,305.18
9. Total Available							
(sum lines 5, 7c, & 8)	2,660.95	1,038.44	1,800,239.96	475,236.01	4,815.60	0.00	166,305.18
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	1,260.06	1,800,239.96	17,641.82	19,849.20		166,305.18
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	0.00	1,260.06	1,800,239.96	17,641.82	19,849.20	0.00	166,305.18
RESTRICTED ENDING BALANCE							
13. Current Year	79,477.73	0.00	0.00	2,233,904.89	37,553.67	1,014,324.35	0.00
(line 4 minus line 10)							

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	RAMONA'S OUTDOOR ED GARDEN	ENERGY EDUCATION	MEDI-CAL BILLING OPTION	LAB FEES FINE ARTS	LAB FEES BIOLOGY	LAB FEES INDUSTRIAL ARTS	LAB FEES BUSINESS
	900990	902010	905640	909100	909110	909120	909130
	8699	8980	8699	8699	8699	8699	8699
AWARD							
1. Prior Year Restricted Ending Balance	3,500.00		1,249,841.98	248.88	16,634.24	5,694.83	7,886.26
2. a. Current Year Award			231,483.20				
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	231,483.20	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other		27,626.97					
4. Total Available Award (sum lines 1, 2c, & 3)	3,500.00	27,626.97	1,481,325.18	248.88	16,634.24	5,694.83	7,886.26
REVENUES							
5. Cash Received in Current Year	0.00		231,483.20	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds		27,626.97					
9. Total Available (sum lines 5, 7c, & 8)	0.00	27,626.97	231,483.20	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	27,626.97	124,486.12	0.00	291.77	31.17	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	27,626.97	124,486.12	0.00	291.77	31.17	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,500.00	0.00	1,356,839.06	248.88	16,342.47	5,663.66	7,886.26

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	COMMUNITY REDEVT	CHILD 360	FEE BASED PRESCHOOL	CAFETERIA CATERING	TOTAL
	960000	901090	901091	900510	
	8625	8699	8699	8634	
AWARD		Child Dev Fund 12	Child Dev Fund 12	Cafeteria Fund 13	
1. Prior Year Restricted Ending Balance	18,434.67	18,975.73	54.56	57,130.55	4,298,662.42
2. a. Current Year Award	46,018.29	0.00	131,413.73	158,699.11	1,180,028.90
b. Other Adjustments		17,904.00	15.81	156.83	18,076.64
c. Adj Curr Yr Award (sum lines 2a & 2b)	46,018.29	17,904.00	131,429.54	158,855.94	1,198,105.54
3. Required Matching Funds/Other (11,758.90)	(11,758.90)				1,853,749.64
4. Total Available Award (sum lines 1, 2c, & 3)	52,694.06	36,879.73	131,484.10	215,986.49	7,350,517.60
REVENUES					
5. Cash Received in Current Year	46,018.29	17,904.00	131,429.54	148,472.06	1,187,721.66
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	10,383.88	10,383.88
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	10,383.88	10,383.88
8. Contributed Matching Funds (11,758.90)	(11,758.90)				1,853,749.64
9. Total Available (sum lines 5, 7c, & 8)	34,259.39	17,904.00	131,429.54	158,855.94	3,051,855.18
EXPENDITURES					
10. Donor-Authorized Expenditures	0.00	36,879.73	131,484.10	84,555.16	2,410,651.24
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	0.00	36,879.73	131,484.10	84,555.16	2,410,651.24
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	52,694.06	0.00	0.00	131,431.33	4,939,866.36

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	61,567,691.89	301	0.00	303	61,567,691.89	305	1,586,232.11		307	59,981,459.78	309
2000 - Classified Salaries	17,802,358.00	311	94,397.53	313	17,707,960.47	315	380,691.13		317	17,327,269.34	319
3000 - Employee Benefits	41,127,446.25	321	1,629,793.79	323	39,497,652.46	325	874,682.63		327	38,622,969.83	329
4000 - Books, Supplies Equip Replace. (6500)	9,856,805.56	331	1,905.64	333	9,854,899.92	335	1,029,074.56		337	8,825,825.36	339
5000 - Services. . . & 7300 - Indirect Costs	25,324,252.43	341	109,426.54	343	25,214,825.89	345	8,804,587.81		347	16,410,238.08	349
TOTAL					153,843,030.63	365			TOTAL	141,167,762.39	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	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			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.			57.11%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	57.11%
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).	141,167,762.39
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	78,360,675.00	(466,953.00)	77,893,722.00			77,893,722.00	
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	5,370,000.00		5,370,000.00		185,000.00	5,185,000.00	185,000.00
Net Pension Liability	134,048,179.00	7,574,851.00	141,623,030.00			141,623,030.00	
Total/Net OPEB Liability	621,280.00	67,213.00	688,493.00			688,493.00	
Compensated Absences Payable	1,983,990.00	(116,684.00)	1,867,306.00			1,867,306.00	
Governmental activities long-term liabilities	220,384,124.00	7,058,427.00	227,442,551.00	0.00	185,000.00	227,257,551.00	185,000.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	162,446,676.76
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	20,175,521.53
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,404,913.81
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	190,881.19
4. Other Transfers Out	All	9200	7200-7299	52,818.06
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	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)				1,648,613.06
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		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)				140,622,542.17

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)		9,408.26
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,946.71
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.)	125,651,508.31	11,409.00
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)	125,651,508.31	11,409.00
B. Required effort (Line A.2 times 90%)	113,086,357.48	10,268.10
C. Current year expenditures (Line I.E and Line II.B)	140,622,542.17	14,946.71
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			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2021-22 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)	84,656,364.29		84,656,364.29			76,197,457.20
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	11,012.85		11,012.85			9,375.32
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)	9,375.32		9,375.32	8,715.84		8,715.84
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)			9,375.32			8,715.84
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)	66,628.74		66,628.74	66,628.00		66,628.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	9.74		9.74	10.00		10.00
4. Secured Roll Taxes (Object 8041)	13,862,521.99		13,862,521.99	14,027,189.00		14,027,189.00
5. Unsecured Roll Taxes (Object 8042)	428,339.47		428,339.47	428,340.00		428,340.00
6. Prior Years' Taxes (Object 8043)	307,376.85		307,376.85	476,895.00		476,895.00
7. Supplemental Taxes (Object 8044)	854,830.62		854,830.62	696,387.00		696,387.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	7,986,096.97		7,986,096.97	8,477,530.00		8,477,530.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	156,884.29		156,884.29	14,720.00		14,720.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	876,244.67		876,244.67	903,864.00		903,864.00
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)	24,538,933.34	0.00	24,538,933.34	25,091,563.00	0.00	25,091,563.00
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)	24,538,933.34	0.00	24,538,933.34	25,091,563.00	0.00	25,091,563.00

	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)			127,387.00			109,886.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	4,516,417.73		4,516,417.73	5,452,273.00		5,452,273.00
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)	4,516,417.73	0.00	4,643,804.73	5,452,273.00	0.00	5,562,159.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	103,141,064.00		103,141,064.00	109,434,074.00		109,434,074.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(1,035,650.00)		(1,035,650.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	102,105,414.00	0.00	102,105,414.00	109,434,074.00	0.00	109,434,074.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	176,937,308.92		176,937,308.92	166,614,476.00		166,614,476.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	500,356.17		500,356.17	296,583.00		296,583.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2021-22 Actual			2022-23 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			84,656,364.29			76,197,457.20
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.8513			0.9297
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			76,197,457.20			76,189,254.54
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			24,538,933.34			25,091,563.00
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)			1,125,038.40			1,045,900.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			56,302,328.59			56,659,850.54
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			56,302,328.59			56,659,850.54
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])			229,257.10			145,781.55
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			24,768,190.44			25,237,344.55
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)			56,073,071.49			56,514,068.99
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			24,768,190.44			
b. State Subventions (Line D8)			56,073,071.49			
c. Less: Excluded Appropriations (Line C23)			4,643,804.73			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			76,197,457.20			

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

(562) 866-9011 x 2161

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) 3,923,120.15
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 114,988,916.44

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.41%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,503,305.78
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,178,577.97
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	461,628.41
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)	7,143,512.16
9. Carry-Forward Adjustment (Part IV, Line F)	(1,165,086.45)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,978,425.71

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	94,701,457.75
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,588,027.74
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	12,500,325.23
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	996,997.35
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	1,632,971.99
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	56,327.00
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)	253,940.55
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)	13,076.11
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)	13,075,861.76
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,802,710.44
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,581.17
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,524,030.10
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,142,154.37
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)	147,296,461.56

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 4.85%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B19) 4.06%

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)	7,143,512.16
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,486,616.08
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 (6.65%) 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 (6.65%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.65%) times Part III, Line B19); zero if positive	(1,165,086.45)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,165,086.45)
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:	4.06%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-582,543.23) is applied to the current year calculation and the remainder (\$-582,543.22) is deferred to one or more future years:	4.45%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-388,362.15) is applied to the current year calculation and the remainder (\$-776,724.30) is deferred to one or more future years:	4.59%
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)	(1,165,086.45)

Approved indirect cost rate: 6.65%
Highest rate used in any program: 6.65%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,587,544.53	154,221.00	4.30%
01	3182	24,870.00	938.34	3.77%
01	3210	2,451,305.63	163,011.82	6.65%
01	3212	1,393,353.96	92,658.03	6.65%
01	3213	453,595.48	30,164.10	6.65%
01	3215	723,330.07	48,101.46	6.65%
01	3308	4,643.19	308.77	6.65%
01	3310	1,915,767.14	127,327.93	6.65%
01	3311	13,117.27	872.30	6.65%
01	3315	59,488.98	3,956.02	6.65%
01	3327	75,000.00	4,987.50	6.65%
01	3345	520.00	34.58	6.65%
01	3385	42,668.54	2,837.46	6.65%
01	3395	72,424.26	4,816.21	6.65%
01	3410	87,314.58	5,806.42	6.65%
01	3550	93,306.18	4,502.00	4.82%
01	4035	370,019.11	24,606.27	6.65%
01	4127	413,685.50	8,273.71	2.00%
01	4203	118,540.52	2,370.81	2.00%
01	5810	1,751,362.97	116,465.64	6.65%
01	6010	204,364.09	10,218.20	5.00%
01	6387	206,768.29	13,750.09	6.65%
01	6388	605,283.28	24,211.33	4.00%
01	6500	21,310,152.48	1,415,962.62	6.64%
01	6510	5,050.61	335.87	6.65%
01	6512	107,419.59	7,143.40	6.65%
01	6520	104,336.62	6,938.38	6.65%
01	6536	2,037.75	135.51	6.65%
01	6537	11,163.60	742.38	6.65%
01	6546	540,591.63	35,949.35	6.65%
01	7311	765.00	50.87	6.65%
01	7388	164,784.90	10,958.19	6.65%
01	8150	4,110,181.74	269,010.60	6.54%
01	9010	1,273,303.31	1,100.03	0.09%
11	6391	8,581.17	570.65	6.65%
12	5058	54,078.07	3,596.19	6.65%
12	6105	1,265,584.08	82,674.89	6.53%
12	9010	157,865.51	10,498.32	6.65%
13	5310	1,945,503.14	97,193.26	5.00%
13	5320	237,848.73	13,034.11	5.48%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	134,589.02		2,343,722.85	2,478,311.87
2. State Lottery Revenue	8560	2,001,852.15		964,057.52	2,965,909.67
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)		2,136,441.17	0.00	3,307,780.37	5,444,221.54
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,498,948.12			1,498,948.12
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	637,493.05			637,493.05
4. Books and Supplies	4000-4999	0.00		539,857.82	539,857.82
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,136,441.17	0.00	539,857.82	2,676,298.99
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	2,767,922.55	2,767,922.55
D. COMMENTS:					

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

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

	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)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	1,260.06	0.00	175,359.86	0.00	0.00	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)			0.20		48.00			
Instructional Goals								
0001 Pre-Kindergarten								
1110 Regular Education, K-12			0.20		48.00			
3100 Alternative Schools								
3200 Continuation Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Career Technical Education								
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)								
6000 ROC/IP								
Other Goals								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	0.00	0.00	0.20	0.00	48.00	0.00	0.00	

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

19 64303 0000000
Form PCR

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	16,541.79	0.00	16,541.79	924.13		17,465.92
1110	Regular Education, K-12	111,343,309.81	176,619.92	111,519,929.73	6,230,219.32		117,750,149.05
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,109,771.20	0.00	1,109,771.20	61,998.94		1,171,770.14
3300	Independent Study Centers	(1,434.89)	0.00	(1,434.89)	(80.16)		(1,515.05)
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	558,490.18	0.00	558,490.18	31,200.85		589,691.03
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	2,888,535.35	0.00	2,888,535.35	161,372.13		3,049,907.48
4110	Regular Education, Adult	175,742.70	0.00	175,742.70	9,818.12		185,560.82
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	32,606,712.27	0.00	32,606,712.27	1,821,620.31		34,428,332.58
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	98,345.97	0.00	98,345.97	5,494.24		103,840.21
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					67,106.77	67,106.77
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					4,694,474.46	4,694,474.46
----	Other Outgo					281,829.25	281,829.25
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	315,631.52		315,631.52
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(207,567.42)		(207,567.42)
----	Total General Fund and Charter Schools Funds Expenditures	148,796,014.38	176,619.92	148,972,634.30	8,430,631.98	5,043,410.48	162,446,676.76

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	16,541.79	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	16,541.79
	1110 Regular Education, K-12	71,908,635.34	5,882,898.78	813,458.28	8,603,183.73	7,331,480.82	1,935,445.47	681,618.35			14,186,589.04	0.00	111,343,309.81
	3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3200 Continuation Schools	875,376.74	20,804.40	0.00	0.00	213,590.06	0.00	0.00			0.00	0.00	1,109,771.20
	3300 Independent Study Centers	(1,434.89)	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	(1,434.89)
	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	401,703.49	0.00	0.00	75,218.50	18,868.18	0.00	0.00			62,700.01	0.00	558,490.18
	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	2,618,241.90	270,207.28	0.00	0.00	0.00	0.00	0.00			86.17	0.00	2,888,535.35
	4110 Regular Education, Adult	175,742.70	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	175,742.70
Other Goals	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	25,625,326.08	418,145.24	1,704,225.91	705,818.83	2,233,697.53	1,582,205.25	315,379.00			21,914.43	0.00	32,606,712.27
	6000 ROC/JP	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	7110 Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7150 Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	8100 Community Services		0.00	98,345.97	0.00	0.00	0.00		0.00	0.00	0.00	0.00	98,345.97
Total Direct Charged Costs	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
		101,620,133.15	6,592,055.70	2,616,030.16	9,384,221.06	9,797,636.59	3,517,650.72	996,997.35	0.00	0.00	14,271,289.65	0.00	148,796,014.38

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals	0001	Pre-Kindergarten	0.00	0.00	0.00
	1110	Regular Education, K-12	1,260.06	175,359.86	0.00
	3100	Alternative Schools	0.00	0.00	0.00
	3200	Continuation Schools	0.00	0.00	0.00
	3300	Independent Study Centers	0.00	0.00	0.00
	3400	Opportunity Schools	0.00	0.00	0.00
	3550	Community Day Schools	0.00	0.00	0.00
	3700	Specialized Secondary Programs	0.00	0.00	0.00
	3800	Career Technical Education	0.00	0.00	0.00
	4110	Regular Education, Adult	0.00	0.00	0.00
	4610	Adult Independent Study Centers	0.00	0.00	0.00
	4620	Adult Correctional Education	0.00	0.00	0.00
	4630	Adult Career Technical Education	0.00	0.00	0.00
	4760	Bilingual	0.00	0.00	0.00
	4850	Migrant Education	0.00	0.00	0.00
	5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00
	6000	ROC/P	0.00	0.00	0.00
Other Goals					
	7110	Nonagency - Educational	0.00	0.00	0.00
	7150	Nonagency - Other	0.00	0.00	0.00
	8100	Community Services	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	
Other Funds					
	--	Adult Education (Fund 11)			0.00
	--	Child Development (Fund 12)	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		1,260.06	175,359.86	0.00	176,619.92

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)	1,632,971.99
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	56,327.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,757,246.33
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,191,654.08
5	Total Central Administration Costs in General Fund and Charter Schools Funds	8,638,199.40
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	148,796,014.38
2	Total Allocated Costs (from Form PCR, Column 2, Total)	176,619.92
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	148,972,634.30
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	8,581.17
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,524,030.10
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	4,117,142.51
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	5,649,753.78
D. Total Direct Charged and Allocated Costs (B3 + C5)		154,622,388.08
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.59%

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

19 64303 0000000
Form PCR

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)	67,106.77				67,106.77
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			4,694,474.46		4,694,474.46
Other Outgo (Objects 1000-7999)				281,829.25	281,829.25
Total Other Costs	67,106.77	0.00	4,694,474.46	281,829.25	5,043,410.48

Description	2021-22 Actual	2022-23 Budget	% Diff.
SELPA Name: Mid-Cities (DC)			
Date allocation plan approved by SELPA governance:	Jun-20, 2022		
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	24,657,692.00	24,657,692.00	0.00%
2. Local Special Education Property Taxes	1,932,585.00	1,932,585.00	0.00%
3. Applicable Excess ERAF	0.00	0.00	0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	26,590,277.00	26,590,277.00	0.00%
B. Program Specialist/Regionalized Services Apportionment	667,555.00	667,555.00	0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment	0.00	0.00	0.00%
D. Low Incidence Apportionment	528,160.00	528,160.00	0.00%
E. Out of Home Care Apportionment	468,899.00	468,899.00	0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment	0.00	0.00	0.00%
G. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
Grand Total Apportionment, Taxes and Excess ERAF			
H. (Sum lines A.4 through G)	28,254,891.00	28,254,891.00	0.00%
I. Mental Health Apportionment	2,884,745.00	2,884,746.00	0.00%
J. Federal IDEA Local Assistance Grants - Preschool	8,450,194.00	8,311,985.00	-1.64%
K. Federal IDEA - Section 619 Preschool	225,658.00	214,686.00	-4.86%
L. Other Federal Discretionary Grants	177,997.00	101,208.00	-43.14%
M. Other Adjustments	2,227,898.00	413,592.00	-81.44%
N. Total SELPA Revenues (Sum lines H through M)	42,221,383.00	40,181,108.00	-4.83%
II. ALLOCATION TO SELPA MEMBERS			
Bellflower Unified (DC00)	13,332,966.00	12,573,216.00	-5.70%
Lynwood Unified (DC03)	13,781,984.00	13,167,842.00	-4.46%
Paramount Unified (DC04)	15,106,433.00	14,440,050.00	-4.41%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	42,221,383.00	40,181,108.00	-4.83%
Preparer Name: _____			
Title: _____			
Phone: _____			

Current LEA: 19-64303-0000000 Bellflower Unified		
Selected SELPA: DC		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
DC	Mid-Cities	6/20/2022

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	93,806.85	0.00	0.00	(207,567.42)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	570.65	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	240.34	0.00	96,769.40	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(94,047.19)	110,227.37	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	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

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

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	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	94,047.19	(94,047.19)	207,567.42	(207,567.42)	0.00	0.00	0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,591
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	57,260.29	489,598.74	33,368.25	70,530.45	10,118,859.71		10,769,617.44
2000-2999	Classified Salaries	0.00	134,376.62	84,133.97	0.00	49,789.59	3,441,067.32		3,709,367.50
3000-3999	Employee Benefits	0.00	109,391.82	277,309.16	12,140.29	49,269.50	7,186,420.01		7,634,530.78
4000-4999	Books and Supplies	16,725.84	925.88	0.00	4,999.61	866.51	107,654.70		131,172.54
5000-5999	Services and Other Operating Expenditures	272.08	99,192.71	0.00	51.00	1,168.00	10,261,340.22		10,362,024.01
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,997.92	401,147.32	851,041.87	50,559.15	171,624.05	31,115,341.96	0.00	32,606,712.27
7310	Transfers of Indirect Costs	0.00	0.00	0.00	3,173.33	4,299.37	1,632,433.55		1,639,906.25
7350	Transfers of Indirect Costs - Interfund	0.00	26,349.91	0.00	0.00	0.00	0.00		26,349.91
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	0.00	26,349.91	0.00	3,173.33	4,299.37	1,632,433.55		1,666,256.16
	TOTAL COSTS	16,997.92	427,497.23	851,041.87	53,732.48	175,923.42	32,747,775.51	0.00	34,272,968.43
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	70,530.45	29,007.56		99,538.01
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	49,789.59	1,093,213.82		1,143,003.41
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	42,570.70	743,274.73		785,845.43
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	866.51	6,499.78		7,366.29
5000-5999	Services and Other Operating Expenditures	0.00	72,424.26	0.00	0.00	1,168.00	161,796.56		235,388.82
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	72,424.26	0.00	0.00	164,925.25	2,033,792.45	0.00	2,271,141.96
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	4,299.37	187,095.61		191,394.98
7350	Transfers of Indirect Costs - Interfund	0.00	4,816.21	0.00	0.00	0.00	0.00		4,816.21
	Total Indirect Costs	0.00	4,816.21	0.00	0.00	4,299.37	187,095.61	0.00	196,211.19
	TOTAL BEFORE OBJECT 8980	0.00	77,240.47	0.00	0.00	169,224.62	2,220,888.06	0.00	2,467,353.15
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								0.00
									2,467,353.15

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	57,260.29	489,598.74	33,368.25	0.00	10,089,852.15		10,670,079.43
2000-2999	Classified Salaries	0.00	134,376.62	84,133.97	0.00	0.00	2,347,853.50		2,566,364.09
3000-3999	Employee Benefits	0.00	109,391.82	277,309.16	12,140.29	6,698.80	6,443,145.28		6,848,685.35
4000-4999	Books and Supplies	16,725.84	925.88	0.00	4,999.61	0.00	101,154.92		123,806.25
5000-5999	Services and Other Operating Expenditures	272.08	26,768.45	0.00	51.00	0.00	10,099,543.66		10,126,635.19
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,997.92	328,723.06	851,041.87	50,559.15	6,698.80	29,081,549.51	0.00	30,335,570.31
7310	Transfers of Indirect Costs	0.00	0.00	0.00	3,173.33	0.00	1,445,337.94		1,448,511.27
7350	Transfers of Indirect Costs - Interfund	0.00	21,533.70	0.00	3,173.33	0.00	1,445,337.94	0.00	21,533.70
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	0.00	21,533.70	0.00	3,173.33	0.00	1,445,337.94	0.00	1,470,044.97
	TOTAL BEFORE OBJECT 8980	16,997.92	350,256.76	851,041.87	53,732.48	6,698.80	30,526,887.45	0.00	31,805,615.28
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								31,805,615.28
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	11,625.24		11,625.24
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3,411.56		3,411.56
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	5,958.93		5,958.93
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	80,668.69		80,668.69
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,609,959.30		1,609,959.30
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,711,623.72	0.00	1,711,623.72
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,711,623.72	0.00	1,711,623.72
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								19,870,283.39
									21,581,907.11

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

2020-21 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		
2. Enter audit adjustments of 2020-21 special education expenditures from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2021-22 special education beginning fund balances from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2020-21 Expenditures, Adjusted for 2021-22 MOE Calculation (Sum lines 1 through 4)	0.00	0.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet		
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2020-21 Unduplicated Pupil Count, Adjusted for 2021-22 MOE Calculation (Line C1 plus Line C2)		0.00

SELPA: Mid-Cities (DC)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
<u>1</u>	<u>1,467,653.07</u>	
<u>2</u>	<u>392,765.46</u>	
<u>3</u>	<u>354,073.41</u>	
<u>4</u>	<u>6,226.28</u>	
Total exempt reductions	<u>2,220,718.22</u>	<u>0.00</u>

SELPA: Mid-Cities (DC)

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

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

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resources 3308 and 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3305, 3308, 3310 and 3315)	0.00 (b)	

If (b) is greater than (a).

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

Available for MOE reduction.
(line (a) minus line (c), zero if negative) _____ 0.00 (d)

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

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

Available to set aside for EIS
(line (b) minus line (e), zero if negative) _____ 0.00 (f)

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

SELPA: Mid-Cities (DC)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	34,272,968.43		
b. Less: Expenditures paid from federal sources	2,467,353.15		
c. Expenditures paid from state and local sources	31,805,615.28	28,975,379.46	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		28,975,379.46	
Less: Exempt reduction(s) for SECTION 1		2,220,718.22	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	31,805,615.28	26,754,661.24	5,050,954.04

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2021-22	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	34,272,968.43		
b. Less: Expenditures paid from federal sources	2,467,353.15		
c. Expenditures paid from state and local sources	31,805,615.28	28,975,379.46	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		28,975,379.46	
Less: Exempt reduction(s) from SECTION 1		2,220,718.22	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	31,805,615.28	26,754,661.24	
d. Special education unduplicated pupil count	1,591	1,623	
e. Per capita state and local expenditures (A2c/A2d)	19,990.96	16,484.70	3,506.26

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

SELPA: Mid-Cities (DC)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2021-22	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	21,581,907.11	19,107,556.91	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		19,107,556.91	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	21,581,907.11	19,107,556.91	2,474,350.20

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2021-22	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	21,581,907.11	19,107,556.91	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		19,107,556.91	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	21,581,907.11	19,107,556.91	
b. Special education unduplicated pupil count	1,591	1,623	
c. Per capita local expenditures (B2a/B2b)	13,565.00	11,772.99	1,792.01

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

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Email Address

SELPA: Mid-Cities (DC)

Object Code	Description	Bellflower Unified (DC00)	Lynwood Unified (DC03)	Paramount Unified (DC04)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

SELPA: Mid-Cities (DC)

Object Code	Description	Bellflower Unified (DC00)	Lynwood Unified (DC03)	Paramount Unified (DC04)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)					0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,591
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	125,868.00	733,544.00	0.00	72,312.00	10,079,742.00		11,011,466.00
2000-2999	Classified Salaries	0.00	139,896.00	84,135.00	0.00	42,466.00	4,417,323.00		4,683,820.00
3000-3999	Employee Benefits	0.00	142,584.00	354,291.00	0.00	45,662.00	7,386,513.00		7,929,050.00
4000-4999	Books and Supplies	222,000.00	5,352.00	0.00	123,634.00	3,489.00	123,659.00		478,134.00
5000-5999	Services and Other Operating Expenditures	83,283.00	48,869.00	0.00	135,000.00	481.00	6,882,025.00		7,149,658.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	10,000.00		10,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	305,283.00	462,569.00	1,171,970.00	258,634.00	164,410.00	28,899,262.00	0.00	31,262,128.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	12,467.00	2,940.00	1,197,493.00		1,212,900.00
7350	Transfers of Indirect Costs - Interfund	0.00	22,295.00	0.00	0.00	0.00	0.00		22,295.00
	Total Indirect Costs	0.00	22,295.00	0.00	12,467.00	2,940.00	1,197,493.00	0.00	1,235,195.00
	TOTAL COSTS	305,283.00	484,864.00	1,171,970.00	271,101.00	167,350.00	30,096,755.00	0.00	32,497,323.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	0.00	125,868.00	733,544.00	0.00	0.00	10,040,638.00		10,900,050.00
2000-2999	Classified Salaries	0.00	139,896.00	84,135.00	0.00	0.00	3,025,952.00		3,249,983.00
3000-3999	Employee Benefits	0.00	142,584.00	354,291.00	0.00	0.00	6,431,148.00		6,928,023.00
4000-4999	Books and Supplies	222,000.00	4,852.00	0.00	123,634.00	0.00	111,649.00		462,135.00
5000-5999	Services and Other Operating Expenditures	83,283.00	32,409.00	0.00	135,000.00	0.00	6,742,871.00		6,993,563.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	10,000.00		10,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	305,283.00	445,609.00	1,171,970.00	258,634.00	0.00	26,362,258.00	0.00	28,543,754.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	12,467.00	0.00	1,070,225.00		1,082,692.00
7350	Transfers of Indirect Costs - Interfund	0.00	21,478.00	0.00	0.00	0.00	0.00		21,478.00
	Total Indirect Costs	0.00	21,478.00	0.00	12,467.00	0.00	1,070,225.00	0.00	1,104,170.00
	TOTAL BEFORE OBJECT 8980	305,283.00	467,087.00	1,171,970.00	271,101.00	0.00	27,432,483.00	0.00	29,647,924.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								29,647,924.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	11,626.00		11,626.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	4,944.00		4,944.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	77,950.00		77,950.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,082,000.00		2,082,000.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	10,000.00		10,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	2,186,520.00	0.00	2,186,520.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	2,186,520.00	0.00	2,186,520.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								
TOTAL COSTS									
									17,545,901.00
									19,732,421.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,601
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	57,260.29	489,598.74	33,368.25	70,530.45	10,118,859.71		10,769,617.44
2000-2999	Classified Salaries	0.00	134,376.62	84,133.97	0.00	49,789.59	3,441,067.32		3,709,367.50
3000-3999	Employee Benefits	0.00	109,391.82	277,309.16	12,140.29	49,289.50	7,186,420.01		7,634,530.78
4000-4999	Books and Supplies	16,725.84	925.88	0.00	4,999.61	866.51	107,654.70		131,172.54
5000-5999	Services and Other Operating Expenditures	272.08	99,192.71	0.00	51.00	1,168.00	10,261,340.22		10,362,024.01
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,997.92	401,147.32	851,041.87	50,559.15	171,624.05	31,115,341.96	0.00	32,606,712.27
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	26,349.91	0.00	0.00	0.00	0.00		26,349.91
	Total Indirect Costs	0.00	26,349.91	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	16,997.92	427,497.23	851,041.87	53,732.48	175,923.42	32,747,775.51	0.00	34,272,968.43
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	70,530.45	29,007.56		99,538.01
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	49,789.59	1,093,213.82		1,143,003.41
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	42,570.70	743,274.73		785,845.43
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	866.51	6,499.78		7,366.29
5000-5999	Services and Other Operating Expenditures	0.00	72,424.26	0.00	0.00	1,168.00	161,796.56		235,388.82
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	72,424.26	0.00	0.00	164,925.25	2,033,792.45	0.00	2,271,141.96
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	4,816.21	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	77,240.47	0.00	0.00	169,224.62	2,220,888.06	0.00	2,467,353.15
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								0.00
									2,467,353.15

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	57,260.29	489,598.74	33,368.25	0.00	10,089,852.15		10,670,079.43
2000-2999	Classified Salaries	0.00	134,376.62	84,133.97	0.00	0.00	2,347,853.50		2,566,364.09
3000-3999	Employee Benefits	0.00	109,391.82	277,309.16	12,140.29	6,698.80	6,443,145.28		6,848,685.35
4000-4999	Books and Supplies	16,725.84	925.88	0.00	4,999.61	0.00	101,154.92		123,806.25
5000-5999	Services and Other Operating Expenditures	272.08	26,768.45	0.00	51.00	0.00	10,099,543.66		10,126,635.19
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,997.92	328,723.06	851,041.87	50,559.15	6,698.80	29,081,549.51	0.00	30,335,570.31
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	3,173.33	0.00	1,445,337.94		1,448,511.27
PCRA	Program Cost Report Allocations (non-add)	0.00	21,533.70	0.00	0.00	0.00	0.00		21,533.70
	Total Indirect Costs	0.00	21,533.70	0.00	3,173.33	0.00	1,445,337.94	0.00	1,470,044.97
	TOTAL BEFORE OBJECT 8980	16,997.92	350,256.76	851,041.87	53,732.48	6,698.80	30,526,887.45	0.00	31,805,615.28
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
TOTAL COSTS									
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	11,625.24		11,625.24
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3,411.56		3,411.56
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	5,958.93		5,958.93
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	80,668.69		80,668.69
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,609,959.30		1,609,959.30
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,711,623.72	0.00	1,711,623.72
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,711,623.72	0.00	1,711,623.72
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								
TOTAL COSTS									
									19,870,283.39
									21,581,907.11

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

SELPA: Mid-Cities (DC)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2022-23 Budget by LEA (LB-B) and the 2021-22 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2022-23 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Mid-Cities (DC)

SECTION 2

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

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

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

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

If (b) is greater than (a).

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

Available for MOE reduction.
(line (a) minus line (c), zero if negative)

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

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

Available to set aside for EIS
(line (b) minus line (e), zero if negative)

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

SELPA: Mid-Cities (DC)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2021-22	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	32,497,323.00		
b. Less: Expenditures paid from federal sources	2,849,399.00		
c. Expenditures paid from state and local sources	29,647,924.00	31,805,615.28	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		31,805,615.28	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	29,647,924.00	31,805,615.28	(2,157,691.28)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

	Budgeted Amounts FY 2022-23	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	32,497,323.00		
b. Less: Expenditures paid from federal sources	2,849,399.00		
c. Expenditures paid from state and local sources	29,647,924.00	31,805,615.28	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		31,805,615.28	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	29,647,924.00	31,805,615.28	
d. Special education unduplicated pupil count	1591	1591	
e. Per capita state and local expenditures (A2c/A2d)	18,634.77	19,990.96	(1,356.19)

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

SELPA: Mid-Cities (DC)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2022-23	Comparison Year FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	19,732,421.00	21,581,907.11	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		21,581,907.11	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	19,732,421.00	21,581,907.11	(1,849,486.11)

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2022-23	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	19,732,421.00	21,581,907.11	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		21,581,907.11	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	19,732,421.00	21,581,907.11	
b. Special education unduplicated pupil count	1,591	1,591	
c. Per capita local expenditures (B2a/B2b)	12,402.53	13,565.00	(1,162.47)

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

Jorge Martinez
Contact Name

(562) 866-9011 x 2161
Telephone Number

Director of Fiscal Services
Title

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Email Address

SELPA: Mid-Cities (DC)

Object Code	Description	Bellflower Unified (DC00)	Lynwood Unified (DC03)	Paramount Unified (DC04)	Adjustments*	Total
TOTAL BUDGET - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

SELPA: Mid-Cities (DC)

Object Code	Description	Bellflower Unified (DC00)	Lynwood Unified (DC03)	Paramount Unified (DC04)	Adjustments*	Total
BUDGET - Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)					0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						
						0

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