



2021-22

Unaudited Actuals

September 7, 2022

Board of Education

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Dr. Monica Makiewicz



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UNAUDITED ACTUALS EXECUTIVE SUMMARY

Following this summary are the 2021-22 Unaudited Actuals for the district. The Unaudited Actuals packet includes a summary of major items, state prescribed forms for the submission of the 2021-22 actual financial results (in SACS format), supplementary schedules and the Technical Review Checklist. This packet is placed on the September 7, 2022, Board of Education's meeting agenda for review and approval.

Under current law, a school district must adopt its budget prior to July 1st and submit a report of actual financial results (that have yet to be audited) for the prior fiscal year by September 15th to the County Office of Education. The attached packet of SACS forms completes this process and includes the comparison of the 2022-23 Adopted Budget to the 2021-22 Unaudited Actuals.

The following is a summary of the material items included in the Unaudited Actuals financials:

ESTIMATED ACTUALS VS. UNAUDITED ACTUALS COMPARISON

At the adoption of the 2022-23 budget, estimated actual financial results for 2021-22 were presented as part of the budget forms. Below is a comparison of what was estimated at that time versus the actual financial results.

Unrestricted (Estimated Actuals vs. Unaudited Actuals – 2021-22)

Description	Estimated Actuals: 2021-22	Unaudited Actuals: 2021-22	Variance
	Unrestricted	Unrestricted	Unrestricted
REVENUES			
General Purpose Revenue (LCFF)	428,093,644	428,196,752	103,108
Federal Revenue	-	-	-
State Revenue	7,414,486	7,800,476	385,990
Local Revenue	3,461,599	(2,149,832)	(5,611,431)
Total Revenues	438,969,729	433,847,396	(5,122,334)
EXPENDITURES			
Certificated Salaries	179,945,073	178,146,251	(1,798,822)
Classified Salaries	53,868,794	53,866,278	(2,516)
Benefits	110,606,577	111,799,993	1,193,416
Books and Supplies	19,943,383	19,191,866	(751,517)
Other Services & Oper. Expenses	27,933,181	28,436,322	503,141
Capital Outlay	4,284,732	5,393,963	1,109,231
Other Outgo 7xxx	144,879	136,073	(8,806)
Transfer of Indirect 73xx	(3,210,794)	(3,024,168)	186,626
Total Expenditures	393,515,825	393,946,579	430,754
Excess / (Deficiency)	45,453,904	39,900,817	(5,553,087)
OTHER SOURCES/USES			
Transfers In	-	-	-
Transfers Out	18,757,553	18,760,632	3,079
Net Other Sources (Uses)	-	-	-
Contributions to Restricted	(51,751,173)	(49,725,551)	2,025,622
Total Financing Sources/Uses	(70,508,726)	(68,486,183)	2,028,701
Net Increase (Decrease)	(25,054,822)	(28,585,367)	(3,530,545)
FUND BALANCE, RESERVES			
Beginning Balance	190,396,114	190,396,114	-
Ending Balance	165,341,292	161,810,748	(3,530,545)

Restricted (Estimated Actuals vs. Unaudited Actuals – 2021-22)

Description	Estimated Actuals: 2021-22	Unaudited Actuals: 2021-22	Variance
	Restricted	Restricted	Restricted
REVENUES			
General Purpose Revenue (LCFF)	-	-	-
Federal Revenue	77,567,742	72,155,278	(5,412,464)
State Revenue	101,942,735	105,671,785	3,729,050
Local Revenue	1,079,400	1,218,965	139,565
Total Revenues	180,589,877	179,046,028	(1,543,849)
EXPENDITURES			
Certificated Salaries	63,416,868	62,502,843	(914,025)
Classified Salaries	25,332,128	25,581,703	249,575
Benefits	55,388,605	55,471,406	82,801
Books and Supplies	17,370,683	16,099,942	(1,270,742)
Other Services & Oper. Expenses	43,978,140	34,319,264	(9,658,876)
Capital Outlay	3,247,169	2,317,697	(929,472)
Other Outgo 7xxx	-	-	-
Transfer of Indirect 73xx	2,432,788	2,303,693	(129,095)
Total Expenditures	211,166,381	198,596,548	(12,569,834)
Excess / (Deficiency)	(30,576,504)	(19,550,520)	11,025,984
OTHER SOURCES/USES			
Transfers In	-	-	-
Transfers Out	-	-	-
Net Other Sources (Uses)	-	-	-
Contributions to Restricted	51,751,173	49,725,551	(2,025,622)
Total Financing Sources/Uses	51,751,173	49,725,551	(2,025,622)
Net Increase (Decrease)	21,174,669	30,175,031	9,000,362
FUND BALANCE, RESERVES			
Beginning Balance	28,927,874	28,927,874	-
Ending Balance	50,102,543	59,102,905	9,000,362

Total Unrestricted and Restricted (Estimated Actuals vs. Unaudited Actuals – 2021-22)

Description	Estimated Actuals: 2021-22			Unaudited Actuals: 2021-22			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (LCFF)	428,093,644	-	428,093,644	428,196,752	-	428,196,752	103,108	-	103,108
Federal Revenue	-	77,567,742	77,567,742	-	72,155,278	72,155,278	-	(5,412,464)	(5,412,464)
State Revenue	7,414,486	101,942,735	109,357,221	7,800,476	105,671,785	113,472,261	385,990	3,729,050	4,115,040
Local Revenue	3,461,599	1,079,400	4,540,999	(2,149,832)	1,218,965	(930,868)	(5,611,431)	139,565	(5,471,867)
Total Revenues	438,969,729	180,589,877	619,559,606	433,847,396	179,046,028	612,893,423	(5,122,334)	(1,543,849)	(6,666,183)
EXPENDITURES									
Certificated Salaries	179,945,073	63,416,868	243,361,941	178,146,251	62,502,843	240,649,094	(1,798,822)	(914,025)	(2,712,847)
Classified Salaries	53,868,794	25,332,128	79,200,922	53,866,278	25,581,703	79,447,981	(2,516)	249,575	247,059
Benefits	110,606,577	55,388,605	165,995,182	111,799,993	55,471,406	167,271,399	1,193,416	82,801	1,276,217
Books and Supplies	19,943,383	17,370,683	37,314,066	19,191,866	16,099,942	35,291,808	(751,517)	(1,270,742)	(2,022,259)
Other Services & Oper. Expenses	27,933,181	43,978,140	71,911,321	28,436,322	34,319,264	62,755,586	503,141	(9,658,876)	(9,155,735)
Capital Outlay	4,284,732	3,247,169	7,531,901	5,393,963	2,317,697	7,711,660	1,109,231	(929,472)	179,759
Other Outgo Txxx	144,879	-	144,879	136,073	-	136,073	(8,806)	-	(8,806)
Transfer of Indirect T3xx	(3,210,794)	2,432,788	(778,006)	(3,024,168)	2,303,693	(720,474)	186,626	(129,095)	57,532
Total Expenditures	393,515,825	211,166,381	604,682,206	393,946,579	198,596,548	592,543,127	430,754	(12,569,834)	(12,139,080)
Excess / (Deficiency)	45,453,904	(30,576,504)	14,877,400	39,900,817	(19,550,520)	20,350,296	(5,553,087)	11,025,984	5,472,897
OTHER SOURCES/USES									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	18,757,553	-	18,757,553	18,760,632	-	18,760,632	3,079	-	3,079
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(51,751,173)	51,751,173	-	(49,725,551)	49,725,551	-	2,025,622	(2,025,622)	-
Total Financing Sources/Uses	(70,508,726)	51,751,173	(18,757,553)	(68,486,183)	49,725,551	(18,760,632)	2,022,543	(2,025,622)	(3,079)
Net Increase (Decrease)	(25,054,822)	21,174,669	(3,880,153)	(28,585,367)	30,175,031	1,589,664	(3,530,545)	9,000,362	5,469,818
FUND BALANCE, RESERVES									
Beginning Balance	190,396,114	28,927,874	219,323,988	190,396,114	28,927,874	219,323,988	-	-	-
Ending Balance	165,341,292	50,102,543	215,443,835	161,810,748	59,102,905	220,913,653	(3,530,545)	9,000,362	5,469,818

The \$5.47 Million Combined Variance is due to:

Unrestricted = (\$3.53) Million

▫ **Revenue**

- Minor LCFF increase; Lower Fair Market Value (FMV) of cash holdings = (\$5.12 Million)

▫ **Expenses**

- Unspent Site funds, independent study, excess student pay; Vacancies; Additional OT/extra time for Certificated and Classified Staff = (\$1.80 Million)
- Less STRS and PERS fees; Less Federal taxes; Additional retiree benefits liability = \$1.19 Million
- Less LCAP spending, repairs, supply closet, and stores = \$(0.75 Million)
- Utility increase = \$0.50 Million
- Innovation Empire substantial completion; Increased indirect costs = \$1.29 Million
- Less contributions to restricted programs = \$2.03 Million

Restricted = \$9.00 Million

▫ **Revenue**

- Deferred Federal (COVID) revenue decrease; Additional Preschool and A-G grants = (\$1.54) Million

▫ **Expenses**

- Unspent Title I, Title II, ESSER, SPED, Summer School, Site funds (including benefits) = (\$0.58) Million
- Less SPED, ELO-P, ASES, ESSER, Site, Maintenance, CTE expenditures for supplies, services and capital outlay = \$(11.99 Million)
- Less contributions to restricted programs = (\$2.03 Million)

Total: \$5.47 Million or 0.89%

GENERAL FUND (FUND 01) UNRESTRICTED OVERVIEW

Fontana Unified School District
2021-22 Unaudited Actuals
Unrestricted General Fund - Fund 01

	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2021-22 Unaudited Actuals	2022-23 Adopted Budget*
Revenue						
LCFF Sources	400,876,826	404,437,855	400,438,315	428,093,644	428,196,752	474,283,640
Federal Revenue	677,436	753,478	-	-	-	-
State Revenue	14,213,830	9,331,026	10,261,750	7,414,486	7,800,476	6,824,695
Other Local Revenue	5,235,159	5,736,916	7,272,000	3,461,599	(2,149,832)	1,352,695
Total Revenue	421,003,251	420,259,275	417,972,065	438,969,729	433,847,396	482,461,030
Expenditures						
Certificated Salaries	176,616,275	168,339,504	163,877,988	179,945,073	178,146,251	197,669,036
Classified Salaries	53,370,111	50,072,991	48,402,953	53,868,794	53,866,278	59,900,555
Employee Benefits	101,835,497	106,598,698	104,084,757	110,606,577	111,799,993	123,994,031
Books & Supplies	9,879,548	9,372,510	6,975,521	19,943,383	19,191,866	22,586,720
Contracted Services	24,834,691	20,911,390	3,641,203	27,933,181	28,436,322	30,784,359
Capital Outlay	6,565,262	3,577,288	4,411,955	4,284,732	5,393,963	3,388,996
Other Outgo	(4,416,455)	(3,666,581)	(5,000,821)	(3,065,915)	(2,888,095)	(4,341,120)
Total Expenditures	368,684,929	355,205,798	326,393,556	393,515,825	393,946,579	433,982,577
Other Financing Sources/Uses	(60,236,824)	(50,017,437)	(47,215,667)	(70,508,726)	(68,486,183)	(58,068,782)
Net Increase/Decrease in Fund Balance	(7,918,502)	15,036,040	44,362,841	(25,054,822)	(28,585,367)	(9,590,329)
Beginning Fund Balance	138,915,735	130,997,233	146,033,273	190,396,114	190,396,114	161,810,748
Net Increase/Decrease in Fund Balance	(7,918,502)	15,036,040	44,362,841	(25,054,822)	(28,585,367)	(9,590,329)
Ending Fund Balance	130,997,233	146,033,273	190,396,114	165,341,292	161,810,748	152,220,419

*Revised Adopted Budget

COMPONENTS OF THE JUNE 30, 2022 ENDING GENERAL FUND BALANCE

Unrestricted	\$	161,810,748
Revolving Cash	\$	120,000
Stores	\$	239,125
Prepaid Expenditures	\$	1,036,285
Carryover		
School Sites	\$	1,598,351
Supplemental & Concentration	\$	1,231,126
Commitments	\$	121,436,399
4% Reserve for Economic Uncertainty	\$	24,452,150
Unassigned	\$	11,697,312
 Restricted	 \$	 59,102,905
Carryover		
ELO-P	\$	17,556,687
Educator Effectiveness	\$	8,875,595
Lottery Instructional Materials	\$	3,764,435
Special Education	\$	5,372,126
Classified Employee PD Grant	\$	267,245
A-G Grant	\$	2,837,986
ELO Grant	\$	8,924,585
Ongoing & Major Maintenance Account (RMA)	\$	9,945,070
Medi-Cal Billing	\$	1,438,709
Other Restricted Local	\$	120,466
 Total Reserves	 \$	 220,913,653

NET INCREASE / (DECREASE) IN THE GENERAL FUND BALANCE - FORM 01, LINE E

The district ended 2021-22 with a Net increase of \$1,589,664 of which \$28,585,367 is Unrestricted decrease and \$30,175,031 is Restricted increase. The 2022-23 Adopted [Revised] Budget currently estimates a Net Increase of \$65,175,269 of which (\$9,590,329) is Unrestricted and \$74,765,598 is Restricted.

The district's increase/decrease in unrestricted ending fund balance can be attributed to numerous differences between budgeted and actual revenues and expenditures. Typically, some amount of "budget savings" is expected as not all budgeted dollars are expended.

LISTING OF CATEGORICAL PROGRAMS WITH RESTRICTED BALANCES

The district has received categorical funding in several programs not subject to unearned revenue. This results in a Restricted Balance and has the effect of reducing expenditures in the current year and increasing expenditures in subsequent year(s).

Resource	Program	2021-22	2022-23
		Unaudited Actuals	Adopted Budget
2600	ELO-P	17,556,687	20,652,789
6266	Educator Effectiveness	8,875,595	5,992,949
6300	Lottery Instructional Materials	3,764,435	2,906,798
65XX	Special Education	5,372,126	2,682,682
6762	Arts, Music, and Instructional Materials Block Grant	-	20,984,207
7311	Classified Employee PD Grant	267,245	267,245
7412/7413	A-G Grant	2,837,986	2,837,986
7425/7426	ELO Grant	8,924,585	2,653,118
7435	Learning Recovery Block Grant	-	62,911,433
8150	Ongoing & Major Maintenance Account (RRMA)	9,945,070	10,420,120
9011	Medi-Cal Billing	1,438,709	1,438,709
9XXX	Other Restricted Local	120,466	120,466
	Total Restricted Balance	\$ 59,102,905	\$ 133,868,503

Significant carryover balances, such as listed above, can produce wide swings in Fund Balance and positive/deficit spending from year to year. However, when reviewed over several years, the net effect on Fund Balance may not be material. Similar carryover balances could occur in future years.

TECHNICAL REVIEW CHECKLIST

In accordance with the programming of the State software used for the submission of the Unaudited Actuals, a Technical Review checklist is produced and included with the Unaudited Actuals packet. This checklist documents internal software checks required by the State.

EXPLANATION OF COLUMNS ON THE GENERAL FUND BUDGET DOCUMENT

2021-21 Estimated Actuals -- This represents the 2021-22 budget as modified by updated financial information. This updated information includes, but is not limited to, the following: update of revenue and expenditure information; Categorical and per-pupil changes requested by the sites, and miscellaneous changes necessary for consistent presentation.

2022-23 Budget -- This represents the 2022-23 Adopted Budget.

Restricted/Unrestricted -- Certain programs are, by law, restricted in usage. These programs are shown in the Restricted columns.

INDEPENDENT AUDIT

State law requires an independent annual audit. The independent auditor under contract for the 2021-22 fiscal year is Nigro & Nigro, A Professional Accountancy Corporation. The auditor's opinion of the district's financial statements for the 2021-22 fiscal year will be available in approximately December 2022.

ADULT EDUCATION FUND # 11

The Adult Education Fund is used to account separately for Federal, State, and Local revenues for Adult Education programs. The Adult Education program provides the community with life-long education opportunities and support services to all adults. The Adult Education Program addresses the unique and evolving needs of individuals and the community by providing adults with the knowledge and skills necessary to participate effectively as productive citizens, workers, and family members.

The Fontana Adult School has been in operation for over five decades. As the Fontana community continues to grow, Fontana Adult School continues to evolve to better serve its students. With the move to a larger campus, Fontana Adult School now shares offices and classrooms with the district's Regional Occupational Program (ROP) and Career Technical Education (CTE).

Fontana Unified School District 2021-22 Unaudited Actuals Adult Education Fund - Fund 11						
	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2021-22 Unaudited Actuals	2022-23 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	628,367	503,802	681,255	736,845	745,323	667,556
State Revenue	280,553	217,603	222,120	-	153,258	125,000
Other Local Revenue	1,359,480	1,317,310	1,828,570	1,699,653	2,193,942	1,521,215
Total Revenue	2,268,400	2,038,714	2,731,945	2,436,498	3,092,524	2,313,771
Expenditures						
Certificated Salaries	871,742	768,989	686,132	534,187	664,622	712,427
Classified Salaries	312,182	315,500	373,134	424,576	406,882	525,920
Employee Benefits	503,951	470,017	457,351	382,020	458,651	486,982
Books & Supplies	235,439	195,619	460,372	496,553	427,306	322,183
Contracted Services	127,135	70,248	490,540	1,193,442	938,578	187,725
Capital Outlay	-	-	-	71,855	71,855	16,133
Other Outgo	54,526	43,048	74,577	65,284	59,767	62,401
Total Expenditures	2,104,974	1,863,421	2,542,106	3,167,917	3,027,661	2,313,771
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	163,426	175,293	189,839	(731,419)	64,863	-
Beginning Fund Balance	299,231	462,657	637,950	827,788	827,788	892,651
Net Increase/Decrease in Fund Balance	163,426	175,293	189,839	(731,419)	64,863	-
Ending Fund Balance	462,657	637,950	827,788	96,369	892,651	892,651

CHILD DEVELOPMENT FUND #12

This fund is utilized to account for the various programs that support early education and extended learning programs. It contains both Federal and State Programs. The Early Education department is responsible for the organization, coordination, design, implementation, and assessment of Early Education programs, projects and events. Early Education programs include State Preschool, Early Head Start Infant/Toddler and Head Start, and Preschool.

The infant/toddler care centers are funded by the State General Childcare and Early Head Start grant and are free to eligible families. The State Preschool Program is available to all eligible 3- to 4-year olds and First Priority is given to children who will be age 3 by December 1. Families with lowest per capita income shall be admitted first. Second Priority is given to children who are 3 years of age. The State Preschool Program is funded by a state grant. The grant requires the district to prioritize family needs according to income. The program is free to eligible families.

**Fontana Unified School District
2021-22 Unaudited Actuals
Child Development Fund - 12**

	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2021-22 Unaudited Actuals	2022-23 Adopted Budget
Revenue						
LCFF Sources						
Federal Revenue	534,462	385,283	838,013	1,004,700	987,430	498,660
State Revenue	8,467,495	8,035,948	7,725,196	8,336,594	8,476,091	6,476,059
Other Local Revenue	790,835	631,673	755,561	845,516	696,710	739,533
Total Revenue	9,792,791	9,052,904	9,318,770	10,186,810	10,160,231	7,714,252
Expenditures						
Certificated Salaries	3,114,562	3,042,880	2,869,876	3,205,158	3,191,437	3,226,505
Classified Salaries	2,607,404	2,481,121	1,920,545	2,530,698	2,476,655	2,169,136
Employee Benefits	3,018,776	2,920,475	2,621,553	2,592,999	2,864,329	2,630,139
Books & Supplies	314,611	134,658	657,987	808,837	717,038	129,139
Contracted Services	260,638	127,707	401,834	337,203	287,012	154,808
Capital Outlay	-	-	5,414	1,253	(0)	-
Other Outgo	347,422	282,480	354,033	263,685	257,660	325,474
Total Expenditures	9,663,412	8,989,321	8,831,244	9,739,833	9,794,131	8,635,201
Other Financing Sources/Uses	-	37,088	-	-	-	83,096
Net Increase/Decrease in Fund Balance	129,379	100,671	487,526	446,977	366,100	(837,853)
Beginning Fund Balance	1,377,526	1,506,905	1,607,576	2,095,102	2,095,102	2,461,202
Net Increase/Decrease in Fund Balance	129,379	100,671	487,526	446,977	366,100	(837,853)
Ending Fund Balance	1,506,905	1,607,576	2,095,102	2,542,079	2,461,202	1,623,349

NUTRITION SERVICES FUND #13

The Fontana Unified Food Services department recognizes the link between good nutrition and a child's ability to learn. The Food Services department is made up of dedicated food and nutrition professionals focused on providing affordable, nutritious and appealing meals to all students to bridge that link and support student health and wellness for a lifetime. The Cafeteria Special Revenue Fund is used to account for federal, state, and local resources to operate the food services program.

Fontana Unified School District is committed to ensuring that meals, foods and beverages sold or served to our students, either meet or exceed state and federal nutrition guidelines. Furthermore, the Food Services department will remain focused on providing opportunities and access to appropriate nutrition education and working with parents and students on improving our services.

Fontana Unified School District 2021-22 Unaudited Actuals Cafeteria Special Revenue Fund - 13						
	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2021-22 Unaudited Actuals	2022-23 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	23,297,468	26,842,294	48,656,203	25,572,269	27,181,969	30,423,066
State Revenue	1,905,781	1,481,733	2,171,524	1,379,622	1,433,599	1,379,135
Other Local Revenue	1,078,059	866,964	243,266	165,000	(334,773)	165,000
Total Revenue	26,281,307	29,190,991	51,070,993	27,116,891	28,280,796	31,967,201
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	8,423,713	8,776,379	8,025,629	9,109,021	8,458,663	9,753,937
Employee Benefits	4,883,296	4,665,168	4,429,361	4,939,570	4,697,249	5,827,628
Books & Supplies	10,931,888	12,634,730	23,623,382	14,068,351	11,797,189	18,929,235
Contracted Services	349,616	296,412	142,696	804,161	367,457	595,038
Capital Outlay	822,293	1,455,879	110,312	1,208,373	482,741	2,848,783
Other Outgo	943,138	862,513	1,442,282	449,037	403,047	663,918
Total Expenditures	26,353,945	28,691,081	37,773,661	30,578,513	26,206,346	38,618,539
Other Financing Sources/Uses	306,718	60,136	-	-	3,079	-
Net Increase/Decrease in Fund Balance	234,081	560,046	13,297,332	(3,461,622)	2,077,529	(6,651,338)
Beginning Fund Balance	9,924,685	10,158,766	10,718,812	24,016,144	24,016,144	26,093,673
Net Increase/Decrease in Fund Balance	234,081	560,046	13,297,332	(3,461,622)	2,077,529	(6,651,338)
Ending Fund Balance	10,158,766	10,718,812	24,016,144	20,554,522	26,093,673	19,442,335

DEFERRED MAINTENANCE FUND #14

The Deferred Maintenance Fund was established to conform to Education Code Section 17582. The guidelines and funding were created by the State Legislature to assist school districts with the tremendous financial burden of maintaining school facilities. The funding model was built on the concept that the State would provide an amount based on a formula that utilizes statewide data. The State funding would then be contingent on the district providing matching funds.

In 2008-09, in response to the State fiscal crisis, the State determined that the local match was no longer required under categorical flexibility provisions. The Deferred Maintenance Fund is now permanently under the Local Control Funding Formula (LCFF) and there is no longer a Deferred Maintenance Program entitlement or a required matching contribution.

Moneys in this fund may be expended only for the following purposes:

- Major repair or replacement of plumbing, heating, air-conditioning, electrical, roofing, and floor systems
- Exterior and interior painting of school buildings, including a facility that a county office of education is authorized to use pursuant to Education Code sections 17280–17317
- The inspection, sampling, and analysis of building materials to determine the presence of asbestos-containing materials
- The encapsulation or removal of materials containing asbestos
- The inspection, identification, sampling, and analysis of building materials to determine the presence of materials containing lead

Fontana Unified School District
2021-22 Unaudited Actuals
Deferred Maintenance Fund - 14

	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2021-22 Unaudited Actuals	2022-23 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	1,283	2	-	-	-	-
Total Revenue	1,283	2	-	-	-	-
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	8,511	1	1	-	-	-
Capital Outlay	1,929	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	10,440	1	1	-	-	-
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	(9,157)	1	(1)	-	-	-
Beginning Fund Balance	9,157	(0)	1	-	-	-
Net Increase/Decrease in Fund Balance	(9,157)	1	(1)	-	-	-
Ending Fund Balance	(0)	1	-	-	-	-

SPECIAL NON-CAPITAL RESERVE FUND # 17

This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay. Amounts from this special reserve funds must first be transferred into the general fund or other appropriate fund before expenditures may be made.

Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund; it functions effectively as an extension of the general fund. For presentation in the audited financial statements, this fund may either be combined with the general fund or be reported separately and the departure from GAAP explained.

Fontana Unified School District 2021-22 Unaudited Actuals Spec Res Other Than Cap Outlay Fund -17						
	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23
	Audited	Audited	Audited	Estimated	Unaudited	Adopted
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	237,037	243,299	233,618	100,000	(191,593)	100,000
Total Revenue	237,037	243,299	233,618	100,000	(191,593)	100,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	237,037	243,299	233,618	100,000	(191,593)	100,000
Beginning Fund Balance	12,074,836	12,311,873	12,555,172	12,788,790	12,788,790	12,597,196
Net Increase/Decrease in Fund Balance	237,037	243,299	233,618	100,000	(191,593)	100,000
Ending Fund Balance	12,311,873	12,555,172	12,788,790	12,888,790	12,597,196	12,697,196

BUILDING FUND #21

The Building Fund exists primarily to account separately for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued. On June 6, 2006, the district voters authorized \$275 million in General Obligation to acquire, construct, renovate, and equip certain school facilities. The Bonds are general obligations of the district, and the County is empowered and obligated to levy ad valorem taxes upon all property within the district subject to taxation for the payment of interest and principal of the Bonds when due.

In addition to the annual audit, the projects and expenditures in this fund had additional oversight from a committee, which had two primary responsibilities: informing the public on the expenditures of the Bond proceeds and reviewing expenditure reports to ensure that Bond proceeds were expended only for the purposes set forth in Measure "C". The Measure "C" funds were fully expended in the 2012-13 fiscal year with the completion of projects.

**Fontana Unified School District
2021-22 Unaudited Actuals
Building Fund -21**

	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2021-22 Unaudited Actuals	2022-23 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	-	-	-	300,000	(991,535)	300,000
Total Revenue	-	-	-	300,000	(991,535)	300,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	5,000	9,000	5,000
Capital Outlay	-	-	-	929,043	1,872,513	929,043
Other Outgo	-	-	-	-	-	-
Total Expenditures	-	-	-	934,043	1,881,513	934,043
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	-	-	-	(634,043)	(2,873,048)	(634,043)
Beginning Fund Balance	-	-	-	67,671,161	67,671,161	64,798,113
Net Increase/Decrease in Fund Balance	-	-	-	(634,043)	(2,873,048)	(634,043)
Ending Fund Balance	-	-	-	67,037,118	64,798,113	64,164,070

CAPITAL FACILITIES FUND #25

Education Code Section 17620 authorizes the governing board of a school district to levy a fee established by the State for development within its borders. The Capital Facilities Fund is used to record developer fee income. Developer Fee income must be used for the rental or purchase of modular classrooms, the purchase of property, and/or for other major classroom facility needs as approved by the Board of Education. Government Code Section 66001 and 66006 require the district to provide an annual report to the public regarding the fee collection and usage.

In order to help finance the construction or reconstruction of school facilities needed to accommodate students coming from new development, the FUSD Governing Board may establish, levy and collect developer fees on residential, commercial and industrial construction within the district boundaries, subject to restrictions specified by law and administrative regulation. (Board Policy 7211)

After payment of developer fees, individuals are issued a "Certificate of Compliance" to be submitted to the City (or County for unincorporated areas). The Certificate of Compliance is required before a building permit can be issued.

Fontana Unified School District
2021-22 Unaudited Actuals
Capital Facilities Fund -25

	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2021-22 Unaudited Actuals	2022-23 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	6,258,502	9,156,769	13,247,052	4,169,300	7,091,773	3,333,000
Total Revenue	6,258,502	9,156,769	13,247,052	4,169,300	7,091,773	3,333,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	23,381	-	121,500	103,207	121,500
Contracted Services	482,591	1,324,371	1,042,993	1,636,351	1,655,953	1,577,777
Capital Outlay	44,694	611,629	360,624	2,990,806	2,738,221	2,990,806
Other Outgo	-	-	-	-	-	-
Total Expenditures	527,285	1,959,381	1,403,617	4,748,657	4,497,381	4,690,083
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	5,731,217	7,197,388	11,843,435	(579,357)	2,594,392	(1,357,083)
Beginning Fund Balance	20,618,523	26,349,740	33,547,128	45,390,563	45,390,563	47,984,955
Net Increase/Decrease in Fund Balance	5,731,217	7,197,388	11,843,435	(579,357)	2,594,392	(1,357,083)
Ending Fund Balance	26,349,740	33,547,128	45,390,563	44,811,206	47,984,955	46,627,872

COUNTY SCHOOL FACILITIES FUND #35

The Capital Projects Fund – County Schools Facilities Fund was established to receive allocations from the State Building Program. The revenues that are recorded in this fund are for modernization projects, new construction projects, and the Overcrowded Relief Grants (ORG) which is also known as the Portable Classroom Replacement Program.

The fund is used for projects that meet a complex series of requirements. The project applications and various support documents must be approved by the California Department of Education (CDE), Office of Public School Construction (OPSC), Division of State Architect (DSA), and the State Allocation Board (SAB). The funding always requires matching dollars from the district to go towards the cost of the project.

Fontana Unified School District 2021-22 Unaudited Actuals County School Facilities Fund -35						
	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23
	Audited	Audited	Audited	Estimated	Unaudited	Adopted
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	121,970	-	-	-	-
Other Local Revenue	52,251	54,051	52,453	17,261	(42,260)	17,261
Total Revenue	52,251	176,021	52,453	17,261	(42,260)	17,261
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Capital Outlay	-	13,650	107,920	400	-	-
Other Outgo	-	-	-	-	-	400
Total Expenditures	-	13,650	107,920	400	-	400
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	52,251	162,371	(55,467)	16,861	(42,260)	16,861
Beginning Fund Balance	2,661,703	2,713,954	2,876,324	2,820,857	2,820,857	2,778,597
Net Increase/Decrease in Fund Balance	52,251	162,371	(55,467)	16,861	(42,260)	16,861
Ending Fund Balance	2,713,954	2,876,324	2,820,857	2,837,718	2,778,597	2,795,458

SPECIAL RESERVE FOR CAPITAL PROJECTS FUND #40

The district maintains a capital outlay fund, which is used to account for funds that have been designated for capital expenditures, which could be construction projects and/or major equipment purchases.

On April 1, 2005, the district entered into a site lease agreement with the California School Boards Association Finance Corporation. The purpose of the agreement is to provide financing for the cost of purchasing equipment and certain improvements to property. The financing for the improvements is provided by the issuance of Qualified Zone Academy Bond (QZABs), pursuant to Section 1397E of the Internal Revenue Code.

The primary revenue sources in this fund are interest earnings and transfers related to Redevelopment Agency Funds (RDA) that are restricted to capital building items. These revenues and related transfers will be budgeted as they are received.

Fontana Unified School District
2021-22 Unaudited Actuals
Speical Reserve Capital Project Fund -40

	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2021-22 Unaudited Actuals	2022-23 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	697,531	490,725	6,467,423	3,750,366	6,401,502	114,765
Total Revenue	697,531	490,725	6,467,423	3,750,366	6,401,502	114,765
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	138,263	29,844	65,663	74,377	10,252	14,209
Contracted Services	1,269,207	367,199	349,442	362,318	114,250	187,063
Capital Outlay	5,058,476	4,434,537	6,336,394	3,289,791	3,745,117	4,137,625
Other Outgo	247,628	247,628	247,614	-	-	-
Total Expenditures	6,713,574	5,079,207	6,999,114	3,726,486	3,869,618	4,338,897
Other Financing Sources/Uses	4,910,554	5,177,803	-	-	-	-
Net Increase/Decrease in Fund Balance	<u>(1,105,489)</u>	<u>589,321</u>	<u>(531,691)</u>	<u>23,880</u>	<u>2,531,883</u>	<u>(4,224,132)</u>
Beginning Fund Balance	28,094,146	26,988,657	27,577,978	27,046,287	27,046,287	29,578,171
Net Increase/Decrease in Fund Balance	(1,105,489)	589,321	(531,691)	23,880	2,531,883	(4,224,132)
Ending Fund Balance	<u>26,988,657</u>	<u>27,577,978</u>	<u>27,046,287</u>	<u>27,070,167</u>	<u>29,578,171</u>	<u>25,354,039</u>

COMMUNITY FACILITY DISTRICT FOR COP DEBT FUND #49

The Special Reserve Fund for Capital Outlay Projects is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the district under Generally Accepted Accounting Principles (GAAP). The Mello-Roos Community Facilities Act of 1982 allows any county, city, special district, school district, or joint powers authority to establish, upon approval of two-thirds of the voters in the district, a "Community Facilities District" (CFD) for the purposes of selling tax-exempt bonds to finance public improvements and services. Mello-Roos tax receipts collected by the LEA are recorded as revenue. Mello-Roos proceeds collected by another agency's community facility district, of which the district is only a beneficiary, should be reported as Transfer from Other.

On April 25, 2007, the district issued \$49,910,000 in certificates of participation through the Fontana Unified School District Public Financing Authority for the purpose of providing funds for the construction and improvement of certain school facilities. Payments are financed through the CFD resources.

On June 8, 2016, the district issued \$27,945,000 in Certificates of Participation. The certificates bear fixed interest rates ranging between 3.0% and 5.0% with annual maturities from September 1, 2016, through September 1, 2035. The net proceeds were used to prepay a portion of the district's outstanding 2007 Certificates of Participation. As a result, the refunded certificates are considered defeased, and the related liability for the bonds have been removed from the district's liabilities. The refunding decreased the district's total debt service payments by \$14,344,094 and resulted in an economic gain of \$11,756,188.

Fontana Unified School District
2021-22 Unaudited Actuals
Cash For Component Units Fund -49

	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2021-22 Unaudited Actuals	2022-23 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	6,443,398	6,992,917	6,779,283	67,600	6,571,383	67,600
Total Revenue	6,443,398	6,992,917	6,779,283	67,600	6,571,383	67,600
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	33,990	44,156	2,911	3,146	3,135	-
Contracted Services	25,143	27,256	1,778	11,550	24,382	20,000
Capital Outlay	51,719	-	-	-	-	47,600
Other Outgo	2,433,895	2,450,182	2,462,325	2,474,825	2,474,738	2,448,700
Total Expenditures	2,544,747	2,521,595	2,467,014	2,489,521	2,502,255	2,516,300
Other Financing Sources/Uses	-	22,412	-	-	-	-
Net Increase/Decrease in Fund Balance	3,898,650	4,493,735	4,312,269	(2,421,921)	4,069,128	(2,448,700)
Beginning Fund Balance	28,483,999	32,382,649	36,876,384	41,188,654	41,188,654	45,257,782
Net Increase/Decrease in Fund Balance	3,898,650	4,493,735	4,312,269	(2,421,921)	4,069,128	(2,448,700)
Ending Fund Balance	32,382,649	36,876,384	41,188,654	38,766,733	45,257,782	42,809,082

BOND INTEREST AND REDEMPTION FUND #51

The Bond Interest and Redemption Fund is administered by San Bernardino County. This fund was established to record the monies collected through property taxes and utilized to repay the \$75 million general obligation bond that was approved by voters in 1990 and the \$275 million approved by voters in 2006.

San Bernardino County Tax Assessor determines the tax rate needed each year to provide sufficient revenues to make the payments to the bond holders. The County collects the property tax monies, makes the payments, and maintains the records.

Expenditures in this fund are limited to bond interest, redemption, and related cost. Any money remaining in this fund after the payment of all bonds and coupons payable from the fund, or any money in excess of an amount sufficient to pay all unpaid bonds and coupons payable from the fund, shall be transferred to the general fund upon order of the county auditor.

**Fontana Unified School District
2021-22 Unaudited Actuals
Bond Interest & Redemption Fund -51**

	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2021-22 Unaudited Actuals	2022-23 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	101,969	68,090	74,673	57,631	58,294	79,949
Other Local Revenue	<u>17,160,783</u>	<u>9,004,444</u>	<u>13,406,383</u>	<u>11,002,552</u>	<u>11,882,970</u>	<u>12,459,950</u>
Total Revenue	<u>17,262,752</u>	<u>9,072,534</u>	<u>13,481,056</u>	<u>11,060,183</u>	<u>11,941,264</u>	<u>12,539,899</u>
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	<u>14,431,549</u>	<u>16,899,192</u>	<u>11,850,757</u>	<u>17,033,903</u>	<u>17,035,013</u>	<u>11,840,499</u>
Total Expenditures	<u>14,431,549</u>	<u>16,899,192</u>	<u>11,850,757</u>	<u>17,033,903</u>	<u>17,035,013</u>	<u>11,840,499</u>
Other Financing Sources/Uses	-	2,172,319	2,688,720	-	-	-
Net Increase/Decrease in Fund Balance	<u>2,831,203</u>	<u>(5,654,339)</u>	<u>4,319,019</u>	<u>(5,973,720)</u>	<u>(5,093,749)</u>	<u>699,400</u>
Beginning Fund Balance	17,400,794	20,231,997	14,577,658	18,896,677	18,896,677	13,802,928
Net Increase/Decrease in Fund Balance	2,831,203	(5,654,339)	4,319,019	(5,973,720)	(5,093,749)	699,400
Ending Fund Balance	<u>20,231,997</u>	<u>14,577,658</u>	<u>18,896,677</u>	<u>12,922,957</u>	<u>13,802,928</u>	<u>14,502,328</u>

SELF INSURANCE – WORKERS COMPENSATION FUND #67

In 1990, the district made a determination that it would be more cost effective to run the workers' compensation program through a Self-Insurance Fund. The sole function of the fund is to account for costs related to the workers' compensation program. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of a district.

Principal revenues in this fund are interest, in-district premiums and contributions, interagency revenues, and other local revenues. Expense transactions in the Self-Insurance Fund shall be recorded for the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

Fontana Unified School District 2021-22 Unaudited Actuals Self-Insurance Fund - 67						
	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23
	Audited	Audited	Audited	Estimated	Unaudited	Adopted
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	3,713,268	3,725,849	3,754,232	6,073,466	5,737,658	6,348,387
Total Revenue	3,713,268	3,725,849	3,754,232	6,073,466	5,737,658	6,348,387
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	230,435	244,012	244,959	251,154	255,962	290,635
Employee Benefits	95,989	105,394	109,415	120,510	120,731	155,884
Books & Supplies	6,324	7,468	328	30,740	30,740	26,100
Contracted Services	2,388,555	1,164,066	1,828,595	7,423,336	8,357,360	7,524,188
Payments for IBNR and Claims	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	2,721,302	1,520,940	2,183,297	7,825,740	8,764,793	7,996,807
Other Financing Sources/Uses	-	-	-	3,257,553	3,257,553	3,164,841
Net Increase/Decrease in Fund Balance	991,966	2,204,910	1,570,935	1,505,279	230,418	1,516,421
Beginning Fund Balance	5,728,607	6,720,573	8,925,482	10,496,418	10,496,418	10,726,835
Net Increase/Decrease in Fund Balance	991,966	2,204,910	1,570,935	1,505,279	230,418	1,516,421
Ending Fund Balance	6,720,573	8,925,482	10,496,418	12,001,697	10,726,835	12,243,256

RETIREE BENEFIT FUND #71

On June 27, 2007, the Board of Education approved the district joining Keenan & Associate's Futuris Public Entity Investment Trust as the district's irrevocable trust for post-retirement benefits. The implementation of this trust was in response to the Governmental Accounting Standards Board (GASB) Statement 45, which required the district to account for its post-retirement benefits on its annual financial statements. Irrevocable contributions from the district to this trust are accounted for in the Retiree Benefit Fund 71.

This trust and its funds are not reported through the County Treasurer's Office. It is a separate process, and a committee was established to provide oversight of the funds. The official title of the committee is, the Retirement Board of Authority (RBOA).

On August 29, 2018, the Board of Education approved the district joining PARS Pension Stabilization Trust as the district's irrevocable trust for pension obligation benefits. Irrevocable contributions from the district to this trust are accounted for in the Pension Trust Fund, Fund 72 but all financial activity rolls up into Retiree Benefit Fund 71, along with the post-retirement benefit trust financial results.

This trust and its funds are also not reported through the County Treasurer's Office. It is a separate process, and a committee was established to provide oversight of the funds. The official title of the committee is, the Pension Rate Stabilization Program Committee (PRSPC).

Fontana Unified School District
2021-22 Unaudited Actuals
Retiree Benefit Fund -71

	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2021-22 Unaudited Actuals	2022-23 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	10,628,709	11,670,799	16,789,534	6,906,034	(11,145,680)	6,761,664
Total Revenue	10,628,709	11,670,799	16,789,534	6,906,034	(11,145,680)	6,761,664
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	260,727	313,384	387,811	350,000	449,387	350,000
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	260,727	313,384	387,811	350,000	449,387	350,000
Other Financing Sources/Uses	13,500,000	-	7,670,142	15,500,000	15,500,000	-
Net Increase/Decrease in Fund Balance	23,867,982	11,357,416	24,071,864	22,056,034	3,904,934	6,411,664
Beginning Fund Balance	43,132,808	67,000,790	78,358,206	102,430,071	102,430,071	106,335,004
Net Increase/Decrease in Fund Balance	23,867,982	11,357,416	24,071,864	22,056,034	3,904,934	6,411,664
Ending Fund Balance	67,000,790	78,358,206	102,430,071	124,486,105	106,335,004	112,746,668

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.62%
	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	\$260,741,850.78
	Appropriations Subject to Limit	\$260,741,850.78
	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.	3.35%

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 07, 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:

Annette Baker
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Business Service Advisor
Title
909-388-5741
Telephone
Annette.Baker@sbcss.net
E-mail Address

For School District:

Briana H. Blanchard
Name
Executive Director, Fiscal Serv
Title
909-357-5000 ext. 29145
Telephone
Briana.Hennes@fUSD.net
E-mail Address

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Unaudited Actuals	2022-23 Budget
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

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	428,196,751.51	0.00	428,196,751.51	450,853,841.00	0.00	450,853,841.00	5.3%
2) Federal Revenue		8100-8299	0.00	72,155,277.91	72,155,277.91	0.00	60,736,899.00	60,736,899.00	-15.8%
3) Other State Revenue		8300-8599	7,800,476.30	105,671,785.07	113,472,261.37	6,824,695.00	78,222,312.00	85,047,007.00	-25.1%
4) Other Local Revenue		8600-8799	(2,149,832.31)	1,218,964.70	(930,867.61)	1,352,695.00	1,000,000.00	2,352,695.00	-352.7%
5) TOTAL, REVENUES			433,847,395.50	179,046,027.68	612,893,423.18	459,031,231.00	139,959,211.00	598,990,442.00	-2.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	178,146,250.93	62,502,843.04	240,649,093.97	197,669,036.00	46,914,361.00	244,583,397.00	1.6%
2) Classified Salaries		2000-2999	53,866,278.29	25,581,702.53	79,447,980.82	59,900,555.00	22,125,609.00	82,026,164.00	3.2%
3) Employee Benefits		3000-3999	111,799,993.48	55,471,406.01	167,271,399.49	123,994,031.00	56,486,778.00	180,480,809.00	7.9%
4) Books and Supplies		4000-4999	19,191,865.87	16,099,941.73	35,291,807.60	22,586,720.00	12,187,385.00	34,774,105.00	-1.5%
5) Services and Other Operating Expenditures		5000-5999	28,436,322.37	34,319,263.65	62,755,586.02	30,784,359.00	54,726,925.00	85,511,284.00	36.3%
6) Capital Outlay		6000-6999	5,393,962.72	2,317,697.49	7,711,660.21	3,388,996.00	8,034,834.00	11,423,830.00	48.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	136,073.00	0.00	136,073.00	144,879.00	0.00	144,879.00	6.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,024,167.68)	2,303,693.40	(720,474.28)	(4,485,999.00)	3,434,206.00	(1,051,793.00)	46.0%
9) TOTAL, EXPENDITURES			393,946,578.98	198,596,547.85	592,543,126.83	433,982,577.00	203,910,098.00	637,892,675.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			39,900,816.52	(19,550,520.17)	20,350,296.35	25,048,654.00	(63,950,887.00)	(38,902,233.00)	-291.2%
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	18,760,632.13	0.00	18,760,632.13	3,247,937.00	0.00	3,247,937.00	-82.7%
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	(49,725,550.90)	49,725,550.90	0.00	(54,820,845.00)	54,820,845.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(68,486,183.03)	49,725,550.90	(18,760,632.13)	(58,068,782.00)	54,820,845.00	(3,247,937.00)	-82.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,585,366.51)	30,175,030.73	1,589,664.22	(33,020,128.00)	(9,130,042.00)	(42,150,170.00)	-2751.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	190,396,114.27	28,927,874.18	219,323,988.45	161,810,747.76	59,102,904.91	220,913,652.67	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190,396,114.27	28,927,874.18	219,323,988.45	161,810,747.76	59,102,904.91	220,913,652.67	0.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190,396,114.27	28,927,874.18	219,323,988.45	161,810,747.76	59,102,904.91	220,913,652.67	0.7%
2) Ending Balance, June 30 (E + F1e)			161,810,747.76	59,102,904.91	220,913,652.67	128,790,619.76	49,972,862.91	178,763,482.67	-19.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	120,000.00	0.00	120,000.00	100,000.00	0.00	100,000.00	-16.7%
Stores		9712	239,124.70	0.00	239,124.70	190,131.68	0.00	190,131.68	-20.5%
Prepaid Items		9713	1,036,284.78	0.00	1,036,284.78	1,098,447.16	0.00	1,098,447.16	6.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	59,102,904.91	59,102,904.91	0.00	50,063,584.05	50,063,584.05	-15.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	121,436,399.00	0.00	121,436,399.00	101,756,416.44	0.00	101,756,416.44	-16.2%
d) Assigned									
Other Assignments		9780	2,829,476.76	0.00	2,829,476.76	0.00	0.00	0.00	-100.0%
School Site Carryover	0000	9780	1,598,351.14		1,598,351.14				
Site Supplemental & Concentration Carry	0000	9780	1,231,125.62		1,231,125.62				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	24,452,150.36	0.00	24,452,150.36	25,645,624.48	0.00	25,645,624.48	4.9%
Unassigned/Unappropriated Amount		9790	11,697,312.16	0.00	11,697,312.16	0.00	(90,721.14)	(90,721.14)	-100.8%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	254,453,548.92	73,112,077.52	327,565,626.44				
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,069,278.00)	0.00	(5,069,278.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	120,000.00	0.00	120,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,227,296.71	7,507,616.59	8,734,913.30				
4) Due from Grantor Government		9290	0.00	23,709,987.78	23,709,987.78				
5) Due from Other Funds		9310	4,024,801.70	108,702.25	4,133,503.95				
6) Stores		9320	239,124.70	0.00	239,124.70				
7) Prepaid Expenditures		9330	1,036,284.78	0.00	1,036,284.78				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			256,031,778.81	104,438,384.14	360,470,162.95				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	79,303,781.81	32,123,448.51	111,427,230.32				
2) Due to Grantor Governments		9590	2,369,522.00	3,756,151.03	6,125,673.03				
3) Due to Other Funds		9610	12,547,727.24	3,214,001.85	15,761,729.09				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	6,241,877.84	6,241,877.84				
6) TOTAL, LIABILITIES			94,221,031.05	45,335,479.23	139,556,510.28				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			161,810,747.76	59,102,904.91	220,913,652.67				

			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	219,748,509.00	0.00	219,748,509.00	342,581,556.00	0.00	342,581,556.00	55.9%
Education Protection Account State Aid - Current Year		8012	155,930,403.00	0.00	155,930,403.00	87,419,921.00	0.00	87,419,921.00	-43.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	165,652.42	0.00	165,652.42	154,156.00	0.00	154,156.00	-6.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	20,588,466.37	0.00	20,588,466.37	20,621,293.00	0.00	20,621,293.00	0.2%
Unsecured Roll Taxes		8042	933,622.03	0.00	933,622.03	654,568.00	0.00	654,568.00	-29.9%
Prior Years' Taxes		8043	262,710.20	0.00	262,710.20	16,867.00	0.00	16,867.00	-93.6%
Supplemental Taxes		8044	1,343,034.42	0.00	1,343,034.42	1,247,089.00	0.00	1,247,089.00	-7.1%
Education Revenue Augmentation Fund (ERAF)		8045	(5,649,052.92)	0.00	(5,649,052.92)	(5,649,053.00)	0.00	(5,649,053.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	34,893,123.30	0.00	34,893,123.30	3,807,977.00	0.00	3,807,977.00	-89.1%
Penalties and Interest from Delinquent Taxes		8048	47,889.69	0.00	47,889.69	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			428,264,357.51	0.00	428,264,357.51	450,854,374.00	0.00	450,854,374.00	5.3%
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	(67,606.00)	0.00	(67,606.00)	(533.00)	0.00	(533.00)	-99.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			428,196,751.51	0.00	428,196,751.51	450,853,841.00	0.00	450,853,841.00	5.3%
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	5,930,722.87	5,930,722.87	0.00	6,860,965.00	6,860,965.00	15.7%
Special Education Discretionary Grants		8182	0.00	2,207,221.84	2,207,221.84	0.00	888,338.00	888,338.00	-59.8%
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		15,406,253.69	15,406,253.69		13,438,389.00	13,438,389.00	-12.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,441,198.70	1,441,198.70		1,270,761.00	1,270,761.00	-11.8%
Title III, Part A, Immigrant Student Program	4201	8290		59,432.16	59,432.16		0.00	0.00	-100.0%

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		1,591,919.93	1,591,919.93		1,423,924.00	1,423,924.00	-10.6%
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		799,292.62	799,292.62		1,151,544.00	1,151,544.00	44.1%
Career and Technical Education	3500-3599	8290		260,620.06	260,620.06		389,114.00	389,114.00	49.3%
All Other Federal Revenue	All Other	8290	0.00	44,458,616.04	44,458,616.04	0.00	35,313,864.00	35,313,864.00	-20.6%
TOTAL, FEDERAL REVENUE			0.00	72,155,277.91	72,155,277.91	0.00	60,736,899.00	60,736,899.00	-15.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		26,817,762.00	26,817,762.00		30,493,545.00	30,493,545.00	13.7%
Prior Years	6500	8319		(65.00)	(65.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,481,196.00	0.00	1,481,196.00	1,452,309.00	0.00	1,452,309.00	-2.0%
Lottery - Unrestricted and Instructional Materials		8560	5,732,432.30	2,655,521.53	8,387,953.83	5,372,386.00	2,142,363.00	7,514,749.00	-10.4%
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		1,053,786.77	1,053,786.77		0.00	0.00	-100.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		805,585.75	805,585.75		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		39,928.00	39,928.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	586,848.00	74,299,266.02	74,886,114.02	0.00	45,586,404.00	45,586,404.00	-39.1%
TOTAL, OTHER STATE REVENUE			7,800,476.30	105,671,785.07	113,472,261.37	6,824,695.00	78,222,312.00	85,047,007.00	-25.1%

			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	39,976.37	0.00	39,976.37	0.00	0.00	0.00	-100.0%
Interest		8660	1,446,180.48	0.00	1,446,180.48	750,000.00	0.00	750,000.00	-48.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,574,221.00)	0.00	(6,574,221.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	57,737.50	0.00	57,737.50	9,850.00	0.00	9,850.00	-82.9%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,880,494.34	1,218,964.70	4,099,459.04	592,845.00	1,000,000.00	1,592,845.00	-61.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(2,149,832.31)	1,218,964.70	(930,867.61)	1,352,695.00	1,000,000.00	2,352,695.00	-352.7%
TOTAL, REVENUES			433,847,395.50	179,046,027.68	612,893,423.18	459,031,231.00	139,959,211.00	598,990,442.00	-2.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	143,697,906.04	51,568,999.66	195,266,905.70	155,466,165.00	32,922,761.00	188,388,926.00	-3.5%
Certificated Pupil Support Salaries		1200	9,252,651.74	4,045,045.78	13,297,697.52	11,092,278.00	3,645,454.00	14,737,732.00	10.8%
Certificated Supervisors' and Administrators' Salaries		1300	17,824,303.63	3,010,364.06	20,834,667.69	19,248,303.00	2,169,393.00	21,417,696.00	2.8%
Other Certificated Salaries		1900	7,371,389.52	3,878,433.54	11,249,823.06	11,862,290.00	8,176,753.00	20,039,043.00	78.1%
TOTAL, CERTIFICATED SALARIES			178,146,250.93	62,502,843.04	240,649,093.97	197,669,036.00	46,914,361.00	244,583,397.00	1.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,226,279.99	10,070,200.84	13,296,480.83	4,001,828.00	11,069,353.00	15,071,181.00	13.3%
Classified Support Salaries		2200	22,965,413.11	9,088,131.09	32,053,544.20	26,338,311.00	7,929,685.00	34,267,996.00	6.9%
Classified Supervisors' and Administrators' Salaries		2300	3,897,185.65	1,312,414.04	5,209,599.69	4,150,603.00	1,068,937.00	5,219,540.00	0.2%
Clerical, Technical and Office Salaries		2400	18,165,496.42	2,580,511.32	20,746,007.74	19,096,184.00	1,219,435.00	20,315,619.00	-2.1%
Other Classified Salaries		2900	5,611,903.12	2,530,445.24	8,142,348.36	6,313,629.00	838,199.00	7,151,828.00	-12.2%
TOTAL, CLASSIFIED SALARIES			53,866,278.29	25,581,702.53	79,447,980.82	59,900,555.00	22,125,609.00	82,026,164.00	3.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	29,003,565.40	33,004,605.37	62,008,170.77	36,734,556.00	33,613,126.00	70,347,682.00	13.4%
PERS		3201-3202	11,543,135.93	4,287,074.17	15,830,210.10	14,329,194.00	5,550,328.00	19,879,522.00	25.6%
OASDI/Medicare/Alternative		3301-3302	6,646,449.74	2,875,680.31	9,522,130.05	7,551,503.00	2,393,730.00	9,945,233.00	4.4%
Health and Welfare Benefits		3401-3402	43,923,510.26	12,707,541.12	56,631,051.38	45,856,482.00	12,629,533.00	58,486,015.00	3.3%
Unemployment Insurance		3501-3502	97,713.01	1,520,784.54	1,618,497.55	212,443.00	1,202,165.00	1,414,608.00	-12.6%
Workers' Compensation		3601-3602	2,765,546.25	1,075,720.50	3,841,266.75	3,047,078.00	1,097,896.00	4,144,974.00	7.9%
OPEB, Allocated		3701-3702	17,820,072.89	0.00	17,820,072.89	16,262,775.00	0.00	16,262,775.00	-8.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			111,799,993.48	55,471,406.01	167,271,399.49	123,994,031.00	56,486,778.00	180,480,809.00	7.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	5,242,878.99	2,718,339.28	7,961,218.27	7,624,641.00	2,716,718.00	10,341,359.00	29.9%
Books and Other Reference Materials		4200	332,721.21	950,754.12	1,283,475.33	423,621.00	375,896.00	799,517.00	-37.7%
Materials and Supplies		4300	5,288,034.91	9,159,760.28	14,447,795.19	5,816,400.00	6,918,113.00	12,734,513.00	-11.9%
Noncapitalized Equipment		4400	8,328,230.76	3,271,088.05	11,599,318.81	8,722,058.00	2,176,658.00	10,898,716.00	-6.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,191,865.87	16,099,941.73	35,291,807.60	22,586,720.00	12,187,385.00	34,774,105.00	-1.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	46,550.00	11,486,338.74	11,532,888.74	82,500.00	28,916,707.00	28,999,207.00	151.4%
Travel and Conferences		5200	384,680.99	584,612.01	969,293.00	1,032,311.00	539,414.00	1,571,725.00	62.2%
Dues and Memberships		5300	144,258.57	4,203.00	148,461.57	144,024.00	6,379.00	150,403.00	1.3%
Insurance		5400 - 5450	197,512.98	0.00	197,512.98	150,000.00	0.00	150,000.00	-24.1%
Operations and Housekeeping Services		5500	11,580,810.51	158,802.02	11,739,612.53	11,784,750.00	187,600.00	11,972,350.00	2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,256,288.86	4,901,408.24	7,157,697.10	2,068,583.00	2,234,098.00	4,302,681.00	-39.9%
Transfers of Direct Costs		5710	(433,470.56)	433,470.56	0.00	(221,462.00)	221,462.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(500,794.36)	293,330.33	(207,464.03)	(267,999.00)	0.00	(267,999.00)	29.2%
Professional/Consulting Services and Operating Expenditures		5800	14,017,333.54	16,383,085.93	30,400,419.47	15,148,900.00	22,619,879.00	37,768,779.00	24.2%
Communications		5900	743,151.84	74,012.82	817,164.66	862,752.00	1,386.00	864,138.00	5.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,436,322.37	34,319,263.65	62,755,586.02	30,784,359.00	54,726,925.00	85,511,284.00	36.3%

			2021-22 Unaudited Actuals			2022-23 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	84,544.50	367,368.53	451,913.03	100,000.00	110,000.00	210,000.00	-53.5%
Buildings and Improvements of Buildings		6200	3,190,786.09	344,519.15	3,535,305.24	2,373,690.00	251,117.00	2,624,807.00	-25.8%
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	2,090,486.20	1,579,432.65	3,669,918.85	915,306.00	7,573,717.00	8,489,023.00	131.3%
Equipment Replacement		6500	28,145.93	26,377.16	54,523.09	0.00	100,000.00	100,000.00	83.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,393,962.72	2,317,697.49	7,711,660.21	3,388,996.00	8,034,834.00	11,423,830.00	48.1%
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	136,073.00	0.00	136,073.00	144,879.00	0.00	144,879.00	6.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			136,073.00	0.00	136,073.00	144,879.00	0.00	144,879.00	6.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,303,693.40)	2,303,693.40	0.00	(3,434,206.00)	3,434,206.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(720,474.28)	0.00	(720,474.28)	(1,051,793.00)	0.00	(1,051,793.00)	46.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,024,167.68)	2,303,693.40	(720,474.28)	(4,485,999.00)	3,434,206.00	(1,051,793.00)	46.0%
TOTAL, EXPENDITURES									
			393,946,578.98	198,596,547.85	592,543,126.83	433,982,577.00	203,910,098.00	637,892,675.00	7.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	83,096.00	0.00	83,096.00	New
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	3,079.13	0.00	3,079.13	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	18,757,553.00	0.00	18,757,553.00	3,164,841.00	0.00	3,164,841.00	-83.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,760,632.13	0.00	18,760,632.13	3,247,937.00	0.00	3,247,937.00	-82.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(49,725,550.90)	49,725,550.90	0.00	(54,820,845.00)	54,820,845.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(49,725,550.90)	49,725,550.90	0.00	(54,820,845.00)	54,820,845.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(68,486,183.03)	49,725,550.90	(18,760,632.13)	(58,068,782.00)	54,820,845.00	(3,247,937.00)	-82.7%

			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	428,196,751.51	0.00	428,196,751.51	450,853,841.00	0.00	450,853,841.00	5.3%
2) Federal Revenue		8100-8299	0.00	72,155,277.91	72,155,277.91	0.00	60,736,899.00	60,736,899.00	-15.8%
3) Other State Revenue		8300-8599	7,800,476.30	105,671,785.07	113,472,261.37	6,824,695.00	78,222,312.00	85,047,007.00	-25.1%
4) Other Local Revenue		8600-8799	(2,149,832.31)	1,218,964.70	(930,867.61)	1,352,695.00	1,000,000.00	2,352,695.00	-352.7%
5) TOTAL, REVENUES			433,847,395.50	179,046,027.68	612,893,423.18	459,031,231.00	139,959,211.00	598,990,442.00	-2.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		245,049,257.79	134,735,829.81	379,785,087.60	266,423,101.00	135,519,551.00	401,942,652.00	5.8%
2) Instruction - Related Services	2000-2999		58,930,230.18	23,978,916.38	82,909,146.56	68,930,605.00	23,802,110.00	92,732,715.00	11.8%
3) Pupil Services	3000-3999		29,207,720.62	13,965,573.20	43,173,293.82	33,465,790.00	10,930,586.00	44,396,376.00	2.8%
4) Ancillary Services	4000-4999		140,367.85	50,876.12	191,243.97	24,912.00	0.00	24,912.00	-87.0%
5) Community Services	5000-5999		14,834.98	76.54	14,911.52	17,772.00	0.00	17,772.00	19.2%
6) Enterprise	6000-6999		10,491.10	2,273.17	12,764.27	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		16,369,213.06	4,187,335.59	20,556,548.65	18,741,153.00	3,952,952.00	22,694,105.00	10.4%
8) Plant Services	8000-8999		44,088,390.40	21,675,667.04	65,764,057.44	46,234,365.00	29,704,899.00	75,939,264.00	15.5%
9) Other Outgo	9000-9999	Except 7600-7699	136,073.00	0.00	136,073.00	144,879.00	0.00	144,879.00	6.5%
10) TOTAL, EXPENDITURES			393,946,578.98	198,596,547.85	592,543,126.83	433,982,577.00	203,910,098.00	637,892,675.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			39,900,816.52	(19,550,520.17)	20,350,296.35	25,048,654.00	(63,950,887.00)	(38,902,233.00)	-291.2%
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	18,760,632.13	0.00	18,760,632.13	3,247,937.00	0.00	3,247,937.00	-82.7%
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	(49,725,550.90)	49,725,550.90	0.00	(54,820,845.00)	54,820,845.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(68,486,183.03)	49,725,550.90	(18,760,632.13)	(58,068,782.00)	54,820,845.00	(3,247,937.00)	-82.7%

			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,585,366.51)	30,175,030.73	1,589,664.22	(33,020,128.00)	(9,130,042.00)	(42,150,170.00)	-2751.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	190,396,114.27	28,927,874.18	219,323,988.45	161,810,747.76	59,102,904.91	220,913,652.67	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190,396,114.27	28,927,874.18	219,323,988.45	161,810,747.76	59,102,904.91	220,913,652.67	0.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190,396,114.27	28,927,874.18	219,323,988.45	161,810,747.76	59,102,904.91	220,913,652.67	0.7%
2) Ending Balance, June 30 (E + F1e)			161,810,747.76	59,102,904.91	220,913,652.67	128,790,619.76	49,972,862.91	178,763,482.67	-19.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	120,000.00	0.00	120,000.00	100,000.00	0.00	100,000.00	-16.7%
Stores		9712	239,124.70	0.00	239,124.70	190,131.68	0.00	190,131.68	-20.5%
Prepaid Items		9713	1,036,284.78	0.00	1,036,284.78	1,098,447.16	0.00	1,098,447.16	6.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	59,102,904.91	59,102,904.91	0.00	50,063,584.05	50,063,584.05	-15.3%
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	121,436,399.00	0.00	121,436,399.00	101,756,416.44	0.00	101,756,416.44	-16.2%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,829,476.76	0.00	2,829,476.76	0.00	0.00	0.00	-100.0%
School Site Carryover	0000	9780	1,598,351.14		1,598,351.14				
Site Supplemental & Concentration Carr	0000	9780	1,231,125.62		1,231,125.62				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	24,452,150.36	0.00	24,452,150.36	25,645,624.48	0.00	25,645,624.48	4.9%
Unassigned/Unappropriated Amount		9790	11,697,312.16	0.00	11,697,312.16	0.00	(90,721.14)	(90,721.14)	-100.8%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	17,556,687.26	20,652,789.26
6266	Educator Effectiveness, FY 2021-22	8,875,595.00	5,992,949.00
6300	Lottery: Instructional Materials	3,764,435.41	2,906,798.41
6500	Special Education	1,142,394.81	1,142,394.81
6536	Special Ed: Dispute Prevention and Dispute Resolution	536,161.52	12,542.52
6537	Special Ed: Learning Recovery Support	2,075,103.86	0.00
6546	Mental Health-Related Services	24,469.86	24,469.86
6547	Special Education Early Intervention Preschool Grant	1,593,996.00	1,593,996.00
7311	Classified School Employee Professional Development Block Grant	267,245.40	267,245.40
7412	A-G Access/Success Grant	2,064,146.00	2,064,146.00
7413	A-G Learning Loss Mitigation Grant	773,840.00	773,840.00
7425	Expanded Learning Opportunities (ELO) Grant	6,589,798.21	1,391,338.21
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	2,334,786.48	1,261,779.48
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	9,945,069.74	10,420,119.74
9010	Other Restricted Local	1,559,175.36	1,559,175.36
Total, Restricted Balance		59,102,904.91	50,063,584.05

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,103,959.47	0.00	-100.0%
5) TOTAL, REVENUES			3,103,959.47	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,867,917.36	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,867,917.36	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			236,042.11	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)			236,042.11	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,673,241.93	1,909,284.04	14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,673,241.93	1,909,284.04	14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,673,241.93	1,909,284.04	14.1%
2) Ending Balance, June 30 (E + F1e)			1,909,284.04	1,909,284.04	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	20,520.00	0.00	-100.0%
Stores		9712	113,015.52	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,775,748.52	1,909,284.04	7.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,775,748.52		
c) in Revolving Cash Account		9130	20,520.00		
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	113,015.52		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,909,284.04		
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)			1,909,284.04		

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	3,103,959.47	0.00	-100.0%
TOTAL, REVENUES			3,103,959.47	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,867,917.36	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,867,917.36	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,867,917.36	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	3,103,959.47	0.00	-100.0%
5) TOTAL, REVENUES			3,103,959.47	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		2,867,917.36	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			2,867,917.36	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			236,042.11	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)			236,042.11	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,673,241.93	1,909,284.04	14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,673,241.93	1,909,284.04	14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,673,241.93	1,909,284.04	14.1%
2) Ending Balance, June 30 (E + F1e)			1,909,284.04	1,909,284.04	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	20,520.00	0.00	-100.0%
Stores		9712	113,015.52	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,775,748.52	1,909,284.04	7.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
8210	Student Activity Funds	1,775,748.52	1,909,284.04
Total, Restricted Balance		1,775,748.52	1,909,284.04

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	745,323.27	667,556.00	-10.4%
3) Other State Revenue		8300-8599	153,258.00	125,000.00	-18.4%
4) Other Local Revenue		8600-8799	2,193,942.33	1,521,215.00	-30.7%
5) TOTAL, REVENUES			3,092,523.60	2,313,771.00	-25.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	664,622.21	712,427.00	7.2%
2) Classified Salaries		2000-2999	406,881.82	525,920.00	29.3%
3) Employee Benefits		3000-3999	458,650.95	486,982.00	6.2%
4) Books and Supplies		4000-4999	427,305.97	322,183.00	-24.6%
5) Services and Other Operating Expenditures		5000-5999	938,578.12	187,725.00	-80.0%
6) Capital Outlay		6000-6999	71,854.63	16,133.00	-77.5%
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	59,767.10	62,401.00	4.4%
9) TOTAL, EXPENDITURES			3,027,660.80	2,313,771.00	-23.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,862.80	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)			64,862.80	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	827,788.49	892,651.29	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			827,788.49	892,651.29	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			827,788.49	892,651.29	7.8%
2) Ending Balance, June 30 (E + F1e)			892,651.29	892,651.29	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	896,653.87	896,653.87	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	(4,002.58)	(4,002.58)	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	551,314.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,532.00)		
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	816,054.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3.60		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,358,840.06		
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	273,858.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	192,330.18		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			466,188.77		
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)			892,651.29		

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	46,188.27	16,133.00	-65.1%
All Other Federal Revenue	All Other	8290	699,135.00	651,423.00	-6.8%
TOTAL, FEDERAL REVENUE			745,323.27	667,556.00	-10.4%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	153,258.00	125,000.00	-18.4%
TOTAL, OTHER STATE REVENUE			153,258.00	125,000.00	-18.4%

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,175.30	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(15,008.00)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	10,275.03	2,000.00	-80.5%
Interagency Services		8677	1,442,350.00	1,519,215.00	5.3%
Other Local Revenue					
All Other Local Revenue		8699	750,150.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,193,942.33	1,521,215.00	-30.7%
TOTAL, REVENUES			3,092,523.60	2,313,771.00	-25.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	455,817.32	441,000.00	-3.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	208,804.89	271,427.00	30.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			664,622.21	712,427.00	7.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	36,185.70	28,589.00	-21.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	370,696.12	497,331.00	34.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			406,881.82	525,920.00	29.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	163,660.94	136,074.00	-16.9%
PERS		3201-3202	75,999.62	133,426.00	75.6%
OASDI/Medicare/Alternative		3301-3302	38,854.48	50,565.00	30.1%
Health and Welfare Benefits		3401-3402	162,292.46	145,865.00	-10.1%
Unemployment Insurance		3501-3502	5,265.48	6,192.00	17.6%
Workers' Compensation		3601-3602	12,577.97	14,860.00	18.1%
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			458,650.95	486,982.00	6.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	6,878.76	5,000.00	-27.3%
Books and Other Reference Materials		4200	113,451.62	5,000.00	-95.6%
Materials and Supplies		4300	154,491.75	230,283.00	49.1%
Noncapitalized Equipment		4400	152,483.84	81,900.00	-46.3%
TOTAL, BOOKS AND SUPPLIES			427,305.97	322,183.00	-24.6%

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	8,805.33	17,300.00	96.5%
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	1,588.53	8,000.00	403.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	108,378.01	84,025.00	-22.5%
Professional/Consulting Services and Operating Expenditures		5800	818,536.09	76,400.00	-90.7%
Communications		5900	1,270.16	2,000.00	57.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			938,578.12	187,725.00	-80.0%
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	36,115.00	0.00	-100.0%
Equipment		6400	35,739.63	16,133.00	-54.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			71,854.63	16,133.00	-77.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	59,767.10	62,401.00	4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			59,767.10	62,401.00	4.4%
TOTAL, EXPENDITURES			3,027,660.80	2,313,771.00	-23.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	745,323.27	667,556.00	-10.4%
3) Other State Revenue		8300-8599	153,258.00	125,000.00	-18.4%
4) Other Local Revenue		8600-8799	2,193,942.33	1,521,215.00	-30.7%
5) TOTAL, REVENUES			3,092,523.60	2,313,771.00	-25.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,894,157.82	1,049,031.00	-44.6%
2) Instruction - Related Services	2000-2999		943,073.82	1,136,235.00	20.5%
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		59,767.10	62,401.00	4.4%
8) Plant Services	8000-8999		130,662.06	66,104.00	-49.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,027,660.80	2,313,771.00	-23.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			64,862.80	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)			64,862.80	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	827,788.49	892,651.29	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			827,788.49	892,651.29	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			827,788.49	892,651.29	7.8%
2) Ending Balance, June 30 (E + F1e)			892,651.29	892,651.29	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	896,653.87	896,653.87	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	(4,002.58)	(4,002.58)	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
6371	CalWORKs for ROCP or Adult Education	220,296.76	220,296.76
6391	Adult Education Program	676,357.11	676,357.11
Total, Restricted Balance		896,653.87	896,653.87

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	987,430.42	498,660.00	-49.5%
3) Other State Revenue		8300-8599	8,476,091.00	6,476,059.00	-23.6%
4) Other Local Revenue		8600-8799	696,709.67	739,533.00	6.1%
5) TOTAL, REVENUES			10,160,231.09	7,714,252.00	-24.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,191,436.94	3,226,505.00	1.1%
2) Classified Salaries		2000-2999	2,476,654.76	2,169,136.00	-12.4%
3) Employee Benefits		3000-3999	2,864,328.85	2,630,139.00	-8.2%
4) Books and Supplies		4000-4999	717,038.01	129,139.00	-82.0%
5) Services and Other Operating Expenditures		5000-5999	287,012.16	154,808.00	-46.1%
6) Capital Outlay		6000-6999	(0.01)	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	257,660.10	325,474.00	26.3%
9) TOTAL, EXPENDITURES			9,794,130.81	8,635,201.00	-11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			366,100.28	(920,949.00)	-351.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	83,096.00	New
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	83,096.00	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			366,100.28	(837,853.00)	-328.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,095,102.11	2,461,202.39	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,095,102.11	2,461,202.39	17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,095,102.11	2,461,202.39	17.5%
2) Ending Balance, June 30 (E + F1e)			2,461,202.39	1,623,349.39	-34.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,142,916.00	1,274,425.00	-40.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	318,286.39	348,924.39	9.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,137,445.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	(64,029.00)		
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	9,774.10		
4) Due from Grantor Government		9290	872,647.37		
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			4,955,837.51		
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	657,405.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,394,750.65		
4) Current Loans		9640			
5) Unearned Revenue		9650	442,478.90		
6) TOTAL, LIABILITIES			2,494,635.12		
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)			2,461,202.39		

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	390,229.42	385,999.00	-1.1%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	597,201.00	112,661.00	-81.1%
TOTAL, FEDERAL REVENUE			987,430.42	498,660.00	-49.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	8,182,316.00	6,463,559.00	-21.0%
All Other State Revenue	All Other	8590	293,775.00	12,500.00	-95.7%
TOTAL, OTHER STATE REVENUE			8,476,091.00	6,476,059.00	-23.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	33,441.32	33,050.00	-1.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(90,926.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	608,344.49	681,199.00	12.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	145,849.86	25,284.00	-82.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			696,709.67	739,533.00	6.1%
TOTAL, REVENUES			10,160,231.09	7,714,252.00	-24.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,281,405.10	2,382,487.00	4.4%
Certificated Pupil Support Salaries		1200	243,504.30	197,394.00	-18.9%
Certificated Supervisors' and Administrators' Salaries		1300	442,970.00	461,328.00	4.1%
Other Certificated Salaries		1900	223,557.54	185,296.00	-17.1%
TOTAL, CERTIFICATED SALARIES			3,191,436.94	3,226,505.00	1.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,402,314.16	1,403,542.00	0.1%
Classified Support Salaries		2200	106,571.90	128,366.00	20.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	347,228.24	372,974.00	7.4%
Other Classified Salaries		2900	620,540.46	264,254.00	-57.4%
TOTAL, CLASSIFIED SALARIES			2,476,654.76	2,169,136.00	-12.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	738,135.54	524,708.00	-28.9%
PERS		3201-3202	570,332.06	614,031.00	7.7%
OASDI/Medicare/Alternative		3301-3302	254,508.20	229,672.00	-9.8%
Health and Welfare Benefits		3401-3402	1,205,061.02	1,171,747.00	-2.8%
Unemployment Insurance		3501-3502	28,263.11	26,469.00	-6.3%
Workers' Compensation		3601-3602	68,028.92	63,512.00	-6.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,864,328.85	2,630,139.00	-8.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	126,323.16	19,190.00	-84.8%
Materials and Supplies		4300	452,565.25	104,433.00	-76.9%
Noncapitalized Equipment		4400	138,149.60	5,516.00	-96.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			717,038.01	129,139.00	-82.0%

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	8,124.69	11,888.00	46.3%
Dues and Memberships		5300	1,800.00	1,350.00	-25.0%
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	4,256.14	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	126,199.14	55,736.00	-55.8%
Professional/Consulting Services and Operating Expenditures		5800	146,632.19	85,834.00	-41.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			287,012.16	154,808.00	-46.1%
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	(0.01)	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			(0.01)	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	257,660.10	325,474.00	26.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			257,660.10	325,474.00	26.3%
TOTAL, EXPENDITURES			9,794,130.81	8,635,201.00	-11.8%

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	83,096.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	83,096.00	New
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	83,096.00	New

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	987,430.42	498,660.00	-49.5%
3) Other State Revenue		8300-8599	8,476,091.00	6,476,059.00	-23.6%
4) Other Local Revenue		8600-8799	696,709.67	739,533.00	6.1%
5) TOTAL, REVENUES			10,160,231.09	7,714,252.00	-24.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,230,235.09	6,168,999.00	-14.7%
2) Instruction - Related Services	2000-2999		1,766,212.76	1,640,100.00	-7.1%
3) Pupil Services	3000-3999		540,022.87	500,628.00	-7.3%
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		257,660.10	325,474.00	26.3%
8) Plant Services	8000-8999		(0.01)	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,794,130.81	8,635,201.00	-11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			366,100.28	(920,949.00)	-351.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	83,096.00	New
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	83,096.00	New

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			366,100.28	(837,853.00)	-328.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,095,102.11	2,461,202.39	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,095,102.11	2,461,202.39	17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,095,102.11	2,461,202.39	17.5%
2) Ending Balance, June 30 (E + F1e)			2,461,202.39	1,623,349.39	-34.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,142,916.00	1,274,425.00	-40.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	318,286.39	348,924.39	9.6%
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
5058	Child Development: Coronavirus Response and Relief Supple	257,995.00	257,995.00
5059	Child Development: ARP California State Preschool Program	455,400.00	455,400.00
6129	Child Development: Center-Based Reserve Account for Depa	74,856.00	74,856.00
6130	Child Development: Center-Based Reserve Account	1,354,665.00	486,174.00
Total, Restricted Balance		2,142,916.00	1,274,425.00

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	27,181,969.24	30,423,066.00	11.9%
3) Other State Revenue		8300-8599	1,433,598.99	1,379,135.00	-3.8%
4) Other Local Revenue		8600-8799	(334,772.66)	165,000.00	-149.3%
5) TOTAL, REVENUES			28,280,795.57	31,967,201.00	13.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,458,662.65	9,753,937.00	15.3%
3) Employee Benefits		3000-3999	4,697,249.37	5,827,628.00	24.1%
4) Books and Supplies		4000-4999	11,797,188.76	18,929,235.00	60.5%
5) Services and Other Operating Expenditures		5000-5999	367,456.90	595,038.00	61.9%
6) Capital Outlay		6000-6999	482,741.08	2,848,783.00	490.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	403,047.08	663,918.00	64.7%
9) TOTAL, EXPENDITURES			26,206,345.84	38,618,539.00	47.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,074,449.73	(6,651,338.00)	-420.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,079.13	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,079.13	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,077,528.86	(6,651,338.00)	-420.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,016,144.21	26,093,673.07	8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,016,144.21	26,093,673.07	8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,016,144.21	26,093,673.07	8.7%
2) Ending Balance, June 30 (E + F1e)			26,093,673.07	19,442,335.07	-25.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	7,356.00	0.00	-100.0%
Stores		9712	312,393.82	0.00	-100.0%
Prepaid Items		9713	15,580.71	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	26,173,797.25	19,842,209.07	-24.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(415,454.71)	(399,874.00)	-3.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,838,972.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	(399,874.00)		
b) in Banks		9120	4,763.40		
c) in Revolving Cash Account		9130	7,356.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,189,427.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	56,635.49		
6) Stores		9320	312,393.82		
7) Prepaid Expenditures		9330	15,580.71		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			29,025,255.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	593,668.03		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,334,676.49		
4) Current Loans		9640			
5) Unearned Revenue		9650	3,237.97		
6) TOTAL, LIABILITIES			2,931,582.49		
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)			26,093,673.07		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	25,547,226.14	28,731,299.00	12.5%
Donated Food Commodities		8221	1,628,929.10	1,691,767.00	3.9%
All Other Federal Revenue		8290	5,814.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			27,181,969.24	30,423,066.00	11.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,433,598.99	1,379,135.00	-3.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,433,598.99	1,379,135.00	-3.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	15,258.11	30,000.00	96.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	152,292.66	105,000.00	-31.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(529,980.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	27,656.57	30,000.00	8.5%
TOTAL, OTHER LOCAL REVENUE			(334,772.66)	165,000.00	-149.3%
TOTAL, REVENUES			28,280,795.57	31,967,201.00	13.0%

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	7,314,697.91	8,336,509.00	14.0%
Classified Supervisors' and Administrators' Salaries		2300	687,606.55	831,331.00	20.9%
Clerical, Technical and Office Salaries		2400	456,358.19	586,097.00	28.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,458,662.65	9,753,937.00	15.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,793,539.95	2,288,264.00	27.6%
OASDI/Medicare/Alternative		3301-3302	627,645.66	715,234.00	14.0%
Health and Welfare Benefits		3401-3402	2,131,760.48	2,660,557.00	24.8%
Unemployment Insurance		3501-3502	42,787.29	48,112.00	12.4%
Workers' Compensation		3601-3602	101,515.99	115,461.00	13.7%
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			4,697,249.37	5,827,628.00	24.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	774,601.29	817,500.00	5.5%
Noncapitalized Equipment		4400	96,568.02	50,000.00	-48.2%
Food		4700	10,926,019.45	18,061,735.00	65.3%
TOTAL, BOOKS AND SUPPLIES			11,797,188.76	18,929,235.00	60.5%

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	33,456.68	55,000.00	64.4%
Dues and Memberships		5300	8,103.17	9,000.00	11.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,175.44	6,000.00	410.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	292,020.60	101,000.00	-65.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(263,440.20)	38,238.00	-114.5%
Professional/Consulting Services and Operating Expenditures		5800	278,246.44	365,800.00	31.5%
Communications		5900	17,894.77	20,000.00	11.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			367,456.90	595,038.00	61.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	96,485.60	343,240.00	255.7%
Equipment		6400	352,790.14	1,972,443.00	459.1%
Equipment Replacement		6500	33,465.34	533,100.00	1493.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			482,741.08	2,848,783.00	490.1%
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	403,047.08	663,918.00	64.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			403,047.08	663,918.00	64.7%
TOTAL, EXPENDITURES			26,206,345.84	38,618,539.00	47.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	3,079.13	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,079.13	0.00	-100.0%
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)			3,079.13	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	27,181,969.24	30,423,066.00	11.9%
3) Other State Revenue		8300-8599	1,433,598.99	1,379,135.00	-3.8%
4) Other Local Revenue		8600-8799	(334,772.66)	165,000.00	-149.3%
5) TOTAL, REVENUES			28,280,795.57	31,967,201.00	13.0%
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		25,312,737.50	35,096,038.00	38.6%
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		403,047.08	663,918.00	64.7%
8) Plant Services	8000-8999		490,561.26	2,858,583.00	482.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,206,345.84	38,618,539.00	47.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,074,449.73	(6,651,338.00)	-420.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,079.13	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,079.13	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,077,528.86	(6,651,338.00)	-420.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,016,144.21	26,093,673.07	8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,016,144.21	26,093,673.07	8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,016,144.21	26,093,673.07	8.7%
2) Ending Balance, June 30 (E + F1e)			26,093,673.07	19,442,335.07	-25.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	7,356.00	0.00	-100.0%
Stores		9712	312,393.82	0.00	-100.0%
Prepaid Items		9713	15,580.71	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	26,173,797.25	19,842,209.07	-24.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(415,454.71)	(399,874.00)	-3.8%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	21,688,823.18	15,357,235.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	4,065,678.37	4,065,678.37
5330	Child Nutrition: Summer Food Service Program Operations	413,481.70	413,481.70
5810	Other Restricted Federal	5,814.00	5,814.00
Total, Restricted Balance		26,173,797.25	19,842,209.07

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	(191,593.46)	100,000.00	-152.2%
5) TOTAL, REVENUES			(191,593.46)	100,000.00	-152.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			(191,593.46)	100,000.00	-152.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(191,593.46)	100,000.00	-152.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,788,789.57	12,597,196.11	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,788,789.57	12,597,196.11	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,788,789.57	12,597,196.11	-1.5%
2) Ending Balance, June 30 (E + F1e)			12,597,196.11	12,697,196.11	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	12,597,196.11	12,697,196.11	0.8%
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	12,767,303.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	(197,582.00)		
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	27,474.58		
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			12,597,196.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			12,597,196.11		

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	93,399.54	100,000.00	7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(284,993.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(191,593.46)	100,000.00	-152.2%
TOTAL, REVENUES			(191,593.46)	100,000.00	-152.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	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	(191,593.46)	100,000.00	-152.2%
5) TOTAL, REVENUES			(191,593.46)	100,000.00	-152.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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)			(191,593.46)	100,000.00	-152.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(191,593.46)	100,000.00	-152.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,788,789.57	12,597,196.11	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,788,789.57	12,597,196.11	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,788,789.57	12,597,196.11	-1.5%
2) Ending Balance, June 30 (E + F1e)			12,597,196.11	12,697,196.11	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	12,597,196.11	12,697,196.11	0.8%
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	(991,534.55)	300,000.00	-130.3%
5) TOTAL, REVENUES			(991,534.55)	300,000.00	-130.3%
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	9,000.00	5,000.00	-44.4%
6) Capital Outlay		6000-6999	1,872,513.42	929,043.00	-50.4%
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			1,881,513.42	934,043.00	-50.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,873,047.97)	(634,043.00)	-77.9%
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)			(2,873,047.97)	(634,043.00)	-77.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,671,160.80	64,798,112.83	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,671,160.80	64,798,112.83	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,671,160.80	64,798,112.83	-4.2%
2) Ending Balance, June 30 (E + F1e)			64,798,112.83	64,164,069.83	-1.0%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	64,798,112.83	64,164,069.83	-1.0%
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	66,000,579.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,021,399.00)		
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	144,459.72		
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			65,123,639.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	325,527.00		
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			325,527.00		
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)			64,798,112.83		

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	493,063.45	300,000.00	-39.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,484,598.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(991,534.55)	300,000.00	-130.3%
TOTAL, REVENUES			(991,534.55)	300,000.00	-130.3%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	9,000.00	5,000.00	-44.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,000.00	5,000.00	-44.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	40,000.00	New
Buildings and Improvements of Buildings		6200	1,872,513.42	889,043.00	-52.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,872,513.42	929,043.00	-50.4%
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			1,881,513.42	934,043.00	-50.4%

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

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	(991,534.55)	300,000.00	-130.3%
5) TOTAL, REVENUES			(991,534.55)	300,000.00	-130.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,872,513.42	929,043.00	-50.4%
9) Other Outgo	9000-9999	Except 7600-7699	9,000.00	5,000.00	-44.4%
10) TOTAL, EXPENDITURES			1,881,513.42	934,043.00	-50.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,873,047.97)	(634,043.00)	-77.9%
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)			(2,873,047.97)	(634,043.00)	-77.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,671,160.80	64,798,112.83	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,671,160.80	64,798,112.83	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,671,160.80	64,798,112.83	-4.2%
2) Ending Balance, June 30 (E + F1e)			64,798,112.83	64,164,069.83	-1.0%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	64,798,112.83	64,164,069.83	-1.0%
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	7,091,772.73	3,333,000.00	-53.0%
5) TOTAL, REVENUES			7,091,772.73	3,333,000.00	-53.0%
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	103,207.09	121,500.00	17.7%
5) Services and Other Operating Expenditures		5000-5999	1,655,953.00	1,577,777.00	-4.7%
6) Capital Outlay		6000-6999	2,738,220.92	2,990,806.00	9.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,497,381.01	4,690,083.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,594,391.72	(1,357,083.00)	-152.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,594,391.72	(1,357,083.00)	-152.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,390,563.38	47,984,955.10	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,390,563.38	47,984,955.10	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,390,563.38	47,984,955.10	5.7%
2) Ending Balance, June 30 (E + F1e)			47,984,955.10	46,627,872.10	-2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,984,955.10	46,627,872.10	-2.8%
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	48,955,914.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(757,623.00)		
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	155,804.85		
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			48,354,096.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	134,337.12		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	234,804.24		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			369,141.36		
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)			47,984,955.10		

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	336,287.84	333,000.00	-1.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,071,323.00)	0.00	-100.0%
Fees and Contracts Mitigation/Developer Fees		8681	7,826,807.89	3,000,000.00	-61.7%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,091,772.73	3,333,000.00	-53.0%
TOTAL, REVENUES			7,091,772.73	3,333,000.00	-53.0%

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	58,878.54	76,000.00	29.1%
Noncapitalized Equipment		4400	44,328.55	45,500.00	2.6%
TOTAL, BOOKS AND SUPPLIES			103,207.09	121,500.00	17.7%

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	120,072.37	124,183.00	3.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	234,804.24	90,000.00	-61.7%
Professional/Consulting Services and Operating Expenditures		5800	1,301,076.39	1,363,594.00	4.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,655,953.00	1,577,777.00	-4.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	55,210.43	81,806.00	48.2%
Buildings and Improvements of Buildings		6200	2,665,832.84	2,891,000.00	8.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	17,177.65	18,000.00	4.8%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,738,220.92	2,990,806.00	9.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,497,381.01	4,690,083.00	4.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	7,091,772.73	3,333,000.00	-53.0%
5) TOTAL, REVENUES			7,091,772.73	3,333,000.00	-53.0%
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		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,497,381.01	4,690,083.00	4.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,497,381.01	4,690,083.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,594,391.72	(1,357,083.00)	-152.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,594,391.72	(1,357,083.00)	-152.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,390,563.38	47,984,955.10	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,390,563.38	47,984,955.10	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,390,563.38	47,984,955.10	5.7%
2) Ending Balance, June 30 (E + F1e)			47,984,955.10	46,627,872.10	-2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,984,955.10	46,627,872.10	-2.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	47,984,955.10	46,627,872.10
Total, Restricted Balance		47,984,955.10	46,627,872.10

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	(42,259.69)	17,261.00	-140.8%
5) TOTAL, REVENUES			(42,259.69)	17,261.00	-140.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	400.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	400.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,259.69)	16,861.00	-139.9%
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)			(42,259.69)	16,861.00	-139.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,820,857.14	2,778,597.45	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,820,857.14	2,778,597.45	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,820,857.14	2,778,597.45	-1.5%
2) Ending Balance, June 30 (E + F1e)			2,778,597.45	2,795,458.45	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,778,597.45	2,795,458.45	0.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,816,118.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	(43,581.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,060.12		
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			2,778,597.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			2,778,597.45		

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	20,601.31	17,261.00	-16.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(62,861.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(42,259.69)	17,261.00	-140.8%
TOTAL, REVENUES			(42,259.69)	17,261.00	-140.8%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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	400.00	New
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	400.00	New
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	400.00	New

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	(42,259.69)	17,261.00	-140.8%
5) TOTAL, REVENUES			(42,259.69)	17,261.00	-140.8%
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	400.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	400.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(42,259.69)	16,861.00	-139.9%
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)			(42,259.69)	16,861.00	-139.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,820,857.14	2,778,597.45	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,820,857.14	2,778,597.45	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,820,857.14	2,778,597.45	-1.5%
2) Ending Balance, June 30 (E + F1e)			2,778,597.45	2,795,458.45	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,778,597.45	2,795,458.45	0.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
7710	State School Facilities Projects	2,778,597.45	2,795,458.45
Total, Restricted Balance		2,778,597.45	2,795,458.45

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,401,501.64	114,765.00	-98.2%
5) TOTAL, REVENUES			6,401,501.64	114,765.00	-98.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,251.68	14,209.00	38.6%
5) Services and Other Operating Expenditures		5000-5999	114,249.61	187,063.00	63.7%
6) Capital Outlay		6000-6999	3,745,116.95	4,137,625.00	10.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,869,618.24	4,338,897.00	12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,531,883.40	(4,224,132.00)	-266.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,315.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,315.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,531,883.40	(4,224,132.00)	-266.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,046,287.31	29,578,170.71	9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,046,287.31	29,578,170.71	9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,046,287.31	29,578,170.71	9.4%
2) Ending Balance, June 30 (E + F1e)			29,578,170.71	25,354,038.71	-14.3%
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	29,578,170.71	25,354,038.71	-14.3%
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	28,480,767.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	(440,757.00)		
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	63,426.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,187,142.01		
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			31,290,578.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,624,063.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	88,345.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,712,408.21		
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)			29,578,170.71		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	6,822,742.69	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	199,824.95	114,765.00	-42.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(621,066.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,401,501.64	114,765.00	-98.2%
TOTAL, REVENUES			6,401,501.64	114,765.00	-98.2%

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	754.25	7,000.00	828.1%
Noncapitalized Equipment		4400	9,497.43	7,209.00	-24.1%
TOTAL, BOOKS AND SUPPLIES			10,251.68	14,209.00	38.6%

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	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	11,907.00	6,268.00	-47.4%
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	102,342.61	180,795.00	76.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			114,249.61	187,063.00	63.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,408,118.37	2,181,000.00	54.9%
Buildings and Improvements of Buildings		6200	2,033,356.43	1,705,625.00	-16.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	54,417.24	0.00	-100.0%
Equipment Replacement		6500	249,224.91	251,000.00	0.7%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,745,116.95	4,137,625.00	10.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,869,618.24	4,338,897.00	12.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,315.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,315.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,315.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,315.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,401,501.64	114,765.00	-98.2%
5) TOTAL, REVENUES			6,401,501.64	114,765.00	-98.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,869,618.24	4,338,897.00	12.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,869,618.24	4,338,897.00	12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,531,883.40	(4,224,132.00)	-266.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,315.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,315.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,531,883.40	(4,224,132.00)	-266.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,046,287.31	29,578,170.71	9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,046,287.31	29,578,170.71	9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,046,287.31	29,578,170.71	9.4%
2) Ending Balance, June 30 (E + F1e)			29,578,170.71	25,354,038.71	-14.3%
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	29,578,170.71	25,354,038.71	-14.3%
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	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	29,578,170.71	25,354,038.71
Total, Restricted Balance		29,578,170.71	25,354,038.71

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,571,383.25	67,600.00	-99.0%
5) TOTAL, REVENUES			6,571,383.25	67,600.00	-99.0%
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	3,134.95	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	24,382.46	20,000.00	-18.0%
6) Capital Outlay		6000-6999	0.00	47,600.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,474,737.80	2,448,700.00	-1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,502,255.21	2,516,300.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,069,128.04	(2,448,700.00)	-160.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,069,128.04	(2,448,700.00)	-160.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,188,653.52	45,257,781.56	9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,188,653.52	45,257,781.56	9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,188,653.52	45,257,781.56	9.9%
2) Ending Balance, June 30 (E + F1e)			45,257,781.56	42,809,081.56	-5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	45,257,781.56	42,809,081.56	-5.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,478,502.68		
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	38,872,535.34		
3) Accounts Receivable		9200	14,198.65		
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			45,365,236.67		
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	107,455.11		
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			107,455.11		
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)			45,257,781.56		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	322,214.26	65,000.00	-79.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(61,444.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	6,310,612.99	2,600.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,571,383.25	67,600.00	-99.0%
TOTAL, REVENUES			6,571,383.25	67,600.00	-99.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	3,134.95	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,134.95	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	300.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	24,082.46	20,000.00	-17.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,382.46	20,000.00	-18.0%
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	47,600.00	New
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	47,600.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	879,737.80	798,700.00	-9.2%
Other Debt Service - Principal		7439	1,595,000.00	1,650,000.00	3.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,474,737.80	2,448,700.00	-1.1%
TOTAL, EXPENDITURES			2,502,255.21	2,516,300.00	0.6%

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

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,571,383.25	67,600.00	-99.0%
5) TOTAL, REVENUES			6,571,383.25	67,600.00	-99.0%
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		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		27,517.41	67,600.00	145.7%
9) Other Outgo	9000-9999	Except 7600-7699	2,474,737.80	2,448,700.00	-1.1%
10) TOTAL, EXPENDITURES			2,502,255.21	2,516,300.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,069,128.04	(2,448,700.00)	-160.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,069,128.04	(2,448,700.00)	-160.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,188,653.52	45,257,781.56	9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,188,653.52	45,257,781.56	9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,188,653.52	45,257,781.56	9.9%
2) Ending Balance, June 30 (E + F1e)			45,257,781.56	42,809,081.56	-5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	45,257,781.56	42,809,081.56	-5.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	58,293.50	79,949.00	37.1%
4) Other Local Revenue		8600-8799	11,882,970.21	12,459,950.00	4.9%
5) TOTAL, REVENUES			11,941,263.71	12,539,899.00	5.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	17,035,012.93	11,840,499.00	-30.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,035,012.93	11,840,499.00	-30.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,093,749.22)	699,400.00	-113.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,093,749.22)	699,400.00	-113.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,896,676.94	13,802,927.72	-27.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,896,676.94	13,802,927.72	-27.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,896,676.94	13,802,927.72	-27.0%
2) Ending Balance, June 30 (E + F1e)			13,802,927.72	14,502,327.72	5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,802,927.72	14,502,327.72	5.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,018,013.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	(215,086.00)		
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			13,802,927.72		
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)			13,802,927.72		

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	58,293.50	79,949.00	37.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			58,293.50	79,949.00	37.1%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	10,461,989.05	10,950,728.00	4.7%
Unsecured Roll		8612	822,686.35	984,781.00	19.7%
Prior Years' Taxes		8613	62,592.95	67,086.00	7.2%
Supplemental Taxes		8614	673,815.84	224,204.00	-66.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	110,047.96	191,268.00	73.8%
Interest		8660	96,373.06	41,883.00	-56.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(344,535.00)	0.00	-100.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,882,970.21	12,459,950.00	4.9%
TOTAL, REVENUES			11,941,263.71	12,539,899.00	5.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	9,675,000.00	4,740,000.00	-51.0%
Bond Interest and Other Service Charges		7434	7,360,012.93	7,100,499.00	-3.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,035,012.93	11,840,499.00	-30.5%
TOTAL, EXPENDITURES			17,035,012.93	11,840,499.00	-30.5%

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	58,293.50	79,949.00	37.1%
4) Other Local Revenue		8600-8799	11,882,970.21	12,459,950.00	4.9%
5) TOTAL, REVENUES			11,941,263.71	12,539,899.00	5.0%
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		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	17,035,012.93	11,840,499.00	-30.5%
10) TOTAL, EXPENDITURES			17,035,012.93	11,840,499.00	-30.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,093,749.22)	699,400.00	-113.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,093,749.22)	699,400.00	-113.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,896,676.94	13,802,927.72	-27.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,896,676.94	13,802,927.72	-27.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,896,676.94	13,802,927.72	-27.0%
2) Ending Balance, June 30 (E + F1e)			13,802,927.72	14,502,327.72	5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,802,927.72	14,502,327.72	5.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	13,802,927.72	14,502,327.72
Total, Restricted Balance		13,802,927.72	14,502,327.72

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,737,657.93	6,348,387.00	10.6%
5) TOTAL, REVENUES			5,737,657.93	6,348,387.00	10.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	255,961.51	290,635.00	13.5%
3) Employee Benefits		3000-3999	120,731.13	155,884.00	29.1%
4) Books and Supplies		4000-4999	30,740.10	26,100.00	-15.1%
5) Services and Other Operating Expenses		5000-5999	8,357,360.42	7,524,188.00	-10.0%
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			8,764,793.16	7,996,807.00	-8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,027,135.23)	(1,648,420.00)	-45.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,257,553.00	3,164,841.00	-2.8%
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			3,257,553.00	3,164,841.00	-2.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			230,417.77	1,516,421.00	558.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,496,417.72	10,726,835.49	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,496,417.72	10,726,835.49	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,496,417.72	10,726,835.49	2.2%
2) Ending Net Position, June 30 (E + F1e)			10,726,835.49	12,243,256.49	14.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	12,536,216.35	12,243,256.49	-2.3%
c) Unrestricted Net Position		9790	(1,809,380.86)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,501,901.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	(224,426.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	150,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	33,081.55		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,017,343.92		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	6,444.37		
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			18,484,345.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	7,683,249.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	74,260.32		
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			7,757,510.14		
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)			10,726,835.49		

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	106,932.37	50,000.00	-53.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(310,660.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	4,020,415.52	4,378,040.00	8.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,920,970.04	1,920,347.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,737,657.93	6,348,387.00	10.6%
TOTAL, REVENUES			5,737,657.93	6,348,387.00	10.6%

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	157,595.11	163,676.00	3.9%
Clerical, Technical and Office Salaries		2400	98,366.40	126,959.00	29.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			255,961.51	290,635.00	13.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	57,828.41	73,734.00	27.5%
OASDI/Medicare/Alternative		3301-3302	18,838.66	22,233.00	18.0%
Health and Welfare Benefits		3401-3402	39,759.46	54,976.00	38.3%
Unemployment Insurance		3501-3502	1,233.00	1,453.00	17.8%
Workers' Compensation		3601-3602	3,071.60	3,488.00	13.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			120,731.13	155,884.00	29.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	296.88	1,100.00	270.5%
Noncapitalized Equipment		4400	30,443.22	25,000.00	-17.9%
TOTAL, BOOKS AND SUPPLIES			30,740.10	26,100.00	-15.1%

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	3,359.00	14,000.00	316.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	4,636,773.58	4,982,938.00	7.5%
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	1,222.84	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	3,715,715.00	2,527,250.00	-32.0%
Communications		5900	290.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,357,360.42	7,524,188.00	-10.0%
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			8,764,793.16	7,996,807.00	-8.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,257,553.00	3,164,841.00	-2.8%
(a) TOTAL, INTERFUND TRANSFERS IN			3,257,553.00	3,164,841.00	-2.8%
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)			3,257,553.00	3,164,841.00	-2.8%

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	5,737,657.93	6,348,387.00	10.6%
5) TOTAL, REVENUES			5,737,657.93	6,348,387.00	10.6%
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		8,764,793.16	7,996,807.00	-8.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			8,764,793.16	7,996,807.00	-8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,027,135.23)	(1,648,420.00)	-45.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,257,553.00	3,164,841.00	-2.8%
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			3,257,553.00	3,164,841.00	-2.8%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			230,417.77	1,516,421.00	558.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,496,417.72	10,726,835.49	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,496,417.72	10,726,835.49	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,496,417.72	10,726,835.49	2.2%
2) Ending Net Position, June 30 (E + F1e)			10,726,835.49	12,243,256.49	14.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	12,536,216.35	12,243,256.49	-2.3%
c) Unrestricted Net Position		9790	(1,809,380.86)	0.00	-100.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	12,536,216.35	12,243,256.49
Total, Restricted Net Position		12,536,216.35	12,243,256.49

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	(11,145,679.71)	6,761,664.00	-160.7%
5) TOTAL, REVENUES			(11,145,679.71)	6,761,664.00	-160.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	449,386.71	350,000.00	-22.1%
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			449,386.71	350,000.00	-22.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,595,066.42)	6,411,664.00	-155.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,500,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,904,933.58	6,411,664.00	64.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	102,430,070.58	106,335,004.16	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,430,070.58	106,335,004.16	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			102,430,070.58	106,335,004.16	3.8%
2) Ending Net Position, June 30 (E + F1e)			106,335,004.16	112,746,668.16	6.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	106,335,004.16	112,746,668.16	6.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,294.43		
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	28,859,798.52		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	68,767,639.16		
3) Accounts Receivable		9200	5.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	8,686,267.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			106,335,004.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			106,335,004.16		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	4,782,468.14	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(24,614,414.85)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	8,686,267.00	6,761,664.00	-22.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(11,145,679.71)	6,761,664.00	-160.7%
TOTAL, REVENUES			(11,145,679.71)	6,761,664.00	-160.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	449,386.71	350,000.00	-22.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			449,386.71	350,000.00	-22.1%
TOTAL, EXPENSES			449,386.71	350,000.00	-22.1%

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	15,500,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,500,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			15,500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(11,145,679.71)	6,761,664.00	-160.7%
5) TOTAL, REVENUES			(11,145,679.71)	6,761,664.00	-160.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		449,386.71	350,000.00	-22.1%
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			449,386.71	350,000.00	-22.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(11,595,066.42)	6,411,664.00	-155.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,904,933.58	6,411,664.00	64.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	102,430,070.58	106,335,004.16	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,430,070.58	106,335,004.16	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			102,430,070.58	106,335,004.16	3.8%
2) Ending Net Position, June 30 (E + F1e)			106,335,004.16	112,746,668.16	6.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	106,335,004.16	112,746,668.16	6.0%

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

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)	31,443.56	31,576.06	34,686.93	31,644.79	31,644.79	33,621.28
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)	31,443.56	31,576.06	34,686.93	31,644.79	31,644.79	33,621.28
5. District Funded County Program ADA						
a. County Community Schools	3.62	2.79	3.62			
b. Special Education-Special Day Class	0.89	1.72	0.89	0.89	0.89	0.89
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.03	0.03	0.03	0.03	0.03	0.03
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	9.70	8.79	9.27	9.27	9.27	9.27
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)	14.24	13.33	13.81	10.19	10.19	10.19
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	31,457.80	31,589.39	34,700.74	31,654.98	31,654.98	33,631.47
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	59,340,012.00		59,340,012.00			59,340,012.00
Work in Progress	8,367,155.00		8,367,155.00	7,866,463.00		16,233,618.00
Total capital assets not being depreciated	67,707,167.00	0.00	67,707,167.00	7,866,463.00	0.00	75,573,630.00
Capital assets being depreciated:						
Land Improvements	79,077,534.00		79,077,534.00	2,419,208.00		81,496,742.00
Buildings	680,042,855.00		680,042,855.00	2,179,455.00		682,222,310.00
Equipment	81,163,372.00		81,163,372.00	4,423,522.00	790,028.00	84,796,866.00
Total capital assets being depreciated	840,283,761.00	0.00	840,283,761.00	9,022,185.00	790,028.00	848,515,918.00
Accumulated Depreciation for:						
Land Improvements	(51,851,610.00)		(51,851,610.00)	(3,111,590.00)		(54,963,200.00)
Buildings	(285,898,699.00)		(285,898,699.00)	(15,838,123.00)		(301,736,822.00)
Equipment	(56,693,942.00)		(56,693,942.00)	(3,912,148.00)	(610,680.00)	(59,995,410.00)
Total accumulated depreciation	(394,444,251.00)	0.00	(394,444,251.00)	(22,861,861.00)	(610,680.00)	(416,695,432.00)
Total capital assets being depreciated, net excluding lease assets	445,839,510.00	0.00	445,839,510.00	(13,839,676.00)	179,348.00	431,820,486.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	513,546,677.00	0.00	513,546,677.00	(5,973,213.00)	179,348.00	507,394,116.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	Title I, Part A, Basic Grants Low Income & Neglected	Secondary School Emergency Relief (ESSER) Fund	Secondary School Emergency Relief (ESSER II) Fund	Secondary School Emergency Relief (ESSER III) Fund	Emergency Relief (ESSER III) Fund: Learning Loss	Education Relief Fund: Learning Loss Mitigation	ELO Grant ESSER II State Reserve
FEDERAL CATALOG NUMBER	84.01	84.425	84.425	84.425	84.425U	84.425C	84.425
RESOURCE CODE	3010	3210	3212	3213	3214	3215	3216
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	5,088,480.49	1,018.00	3,683,040.86	68,775,992.00	19,262,583.00	924,955.88	4,144,133.00
2. a. Current Year Award	12,689,710.00						
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	12,689,710.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	17,778,190.49	1,018.00	3,683,040.86	68,775,992.00	19,262,583.00	924,955.88	4,144,133.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year						924,955.88	
6. Cash Received in Current Year	14,373,152.23	1,018.00	2,865,879.38	14,352,633.00	5,832,996.00		1,036,033.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	14,373,152.23	1,018.00	2,865,879.38	14,352,633.00	5,832,996.00	924,955.88	1,036,033.00
EXPENDITURES							
9. Donor-Authorized Expenditures	15,406,253.69	1,018.00	3,210,526.35	26,472,583.23	9,884,536.03	924,955.88	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	15,406,253.69	1,018.00	3,210,526.35	26,472,583.23	9,884,536.03	924,955.88	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)	(1,033,101.46)	0.00	(344,646.97)	(12,119,950.23)	(4,051,540.03)	0.00	1,036,033.00
a. Unearned Revenue							1,036,033.00
b. Accounts Payable							
c. Accounts Receivable	1,033,101.46		344,646.97	12,119,950.23	4,051,540.03		
14. Unused Grant Award Calculation (line 4 minus line 9)	2,371,936.80	0.00	472,514.51	42,303,408.77	9,378,046.97	0.00	4,144,133.00
15. If Carryover is allowed, enter line 14 amount here	2,371,936.80		472,514.51	42,303,408.77	9,378,046.97		4,144,133.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,406,253.69	1,018.00	3,210,526.35	26,472,583.23	9,884,536.03	924,955.88	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	Expanded Learning Opportunities (ELO) Grant: GEER II	Grant: ESSER III State Reserve Emergency	Grant: ESSER III State Reserve, Learning Loss	After School Education & Safety Rate Increase	Special Education ARP IDEA Local Assistance	Special Education ARP IDEA Private Schools ISP's	Special Education ARP IDEA Local Assist. CEIS
FEDERAL CATALOG NUMBER	84.425	84.425	84.425	84.425	84.027	84.027	84.027
RESOURCE CODE	3217	3218	3219	3226	3305	3306	3307
REVENUE OBJECT	8290	8290	8290	8290	8182	8182	8990
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	951,115.00	2,701,494.00	4,656,910.00				
2. a. Current Year Award				5,477,774.04	1,527,726.00		
b. Transferability (ESSA)					(230,867.00)	1,708.00	229,159.00
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	0.00	5,477,774.04	1,296,859.00	1,708.00	229,159.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	951,115.00	2,701,494.00	4,656,910.00	5,477,774.04	1,296,859.00	1,708.00	229,159.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	237,779.00	675,374.00	1,164,228.00	4,929,996.64	0.00		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	237,779.00	675,374.00	1,164,228.00	4,929,996.64	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures				2,949,015.49	1,296,859.00		45,008.03
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	2,949,015.49	1,296,859.00	0.00	45,008.03
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	237,779.00	675,374.00	1,164,228.00	1,980,981.15	(1,296,859.00)	0.00	(45,008.03)
a. Unearned Revenue	237,779.00	675,374.00	1,164,228.00	1,980,981.15			
b. Accounts Payable							
c. Accounts Receivable					1,296,859.00		45,008.03
14. Unused Grant Award Calculation (line 4 minus line 9)	951,115.00	2,701,494.00	4,656,910.00	2,528,758.55	0.00	1,708.00	184,150.97
15. If Carryover is allowed, enter line 14 amount here	951,115.00	2,701,494.00	4,656,910.00	2,528,758.55		1,708.00	184,150.97
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	0.00	2,949,015.49	1,296,859.00	0.00	45,008.03

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FEDERAL PROGRAM NAME	Special Education ARP IDEA Preschool Grants	ARP IDEA Preschool Early Intervening - CEIS	Special Education IDEA Basic Local Assistance	Specail Education IDEA Private School ISPs	IDEA Basic Local Assistance - Early Intervening CEIS	Special Education IDEA Preschool Grants	IDEA Preschool Early Intervening CEIS
FEDERAL CATALOG NUMBER	84.173	84.173	84.027	84.027	84.027	84.173	84.173
RESOURCE CODE	3308	3309	3310	3311	3312	3315	3318
REVENUE OBJECT	8182	8990	8181	8181	8990	8182	8990
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	130,915.00		6,860,965.00			165,231.00	
b. Transferability (ESSA)	(19,637.00)	19,637.00	(1,036,818.00)	7,673.00	1,029,145.00	(24,785.00)	24,785.00
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	111,278.00	19,637.00	5,824,147.00	7,673.00	1,029,145.00	140,446.00	24,785.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	111,278.00	19,637.00	5,824,147.00	7,673.00	1,029,145.00	140,446.00	24,785.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year			2,043,863.00			82,280.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	2,043,863.00	0.00	0.00	82,280.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	111,278.00		5,824,147.00		106,575.87	140,446.00	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	111,278.00	0.00	5,824,147.00	0.00	106,575.87	140,446.00	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)	(111,278.00)	0.00	(3,780,284.00)	0.00	(106,575.87)	(58,166.00)	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	111,278.00		3,780,284.00		106,575.87	58,166.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	19,637.00	0.00	7,673.00	922,569.13	0.00	24,785.00
15. If Carryover is allowed, enter line 14 amount here		19,637.00		7,673.00	922,569.13		24,785.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	111,278.00	0.00	5,824,147.00	0.00	106,575.87	140,446.00	0.00

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FEDERAL PROGRAM NAME	Special Education IDEA Mental Health ADA	Special Education IDEA Preschool Staff Development	Special Education IDEA Early Intervention Grants	Special Education Alternate Dispute Resolution	Transitions Partnership Program	Carl Perkins	Adult Base Perkins
FEDERAL CATALOG NUMBER	84.027A	84.173A	84.181	84.173A	84.126	84.048	84.048
RESOURCE CODE	3327	3345	3385	3395	3410	3550	3555
REVENUE OBJECT	8182	8182	8182	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover				86,282.11			
2. a. Current Year Award	405,576.00	1,531.00	129,885.00	16,410.00	274,241.06	327,226.00	46,188.27
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	405,576.00	1,531.00	129,885.00	16,410.00	274,241.06	327,226.00	46,188.27
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	405,576.00	1,531.00	129,885.00	102,692.11	274,241.06	327,226.00	46,188.27
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	271,237.00	576.00	(64,942.50)	(1,875.81)	122,284.75	57,648.52	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	271,237.00	576.00	(64,942.50)	(1,875.81)	122,284.75	57,648.52	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	405,576.00	1,531.00	129,885.00	76,638.81	274,241.06	260,620.06	46,188.27
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	405,576.00	1,531.00	129,885.00	76,638.81	274,241.06	260,620.06	46,188.27
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)	(134,339.00)	(955.00)	(194,827.50)	(78,514.62)	(151,956.31)	(202,971.54)	(46,188.27)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	134,339.00	955.00	194,827.50	78,514.62	151,956.31	202,971.54	46,188.27
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	26,053.30	0.00	66,605.94	0.00
15. If Carryover is allowed, enter line 14 amount here				26,053.30			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	405,576.00	1,531.00	129,885.00	76,638.81	274,241.06	260,620.06	46,188.27

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FEDERAL PROGRAM NAME	Adult Base ED-ESL	Adult Secondary ED GED	Adult ED Civics Ed & IELC	Title II, Part A, Supporting Effective Instruction	Title IV, Student Support & Academic En.	Title III, Immigrant Student Program	Title III, English Learner Student Program
FEDERAL CATALOG NUMBER	84.002A	84.002	84.002	84.367	84.424	84.365	84.365
RESOURCE CODE	3905	3913	3926	4035	4127	4201	4203
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover				896,742.51	1,038,355.88	59,432.16	1,889,089.70
2. a. Current Year Award	295,647.00	295,940.00	107,548.00	1,337,179.00	965,888.00		1,187,199.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	295,647.00	295,940.00	107,548.00	1,337,179.00	965,888.00	0.00	1,187,199.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	295,647.00	295,940.00	107,548.00	2,233,921.51	2,004,243.88	59,432.16	3,076,288.70
REVENUES							
5. Unearned Revenue Deferred from Prior Year						29,289.16	
6. Cash Received in Current Year	51,380.07	118,479.18	83,275.81	1,382,723.51	1,984,772.88		1,550,593.18
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	51,380.07	118,479.18	83,275.81	1,382,723.51	1,984,772.88	29,289.16	1,550,593.18
EXPENDITURES							
9. Donor-Authorized Expenditures	295,647.00	295,940.00	107,548.00	1,441,198.70	799,292.62	59,432.16	1,591,919.93
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	295,647.00	295,940.00	107,548.00	1,441,198.70	799,292.62	59,432.16	1,591,919.93
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)	(244,266.93)	(177,460.82)	(24,272.19)	(58,475.19)	1,185,480.26	(30,143.00)	(41,326.75)
a. Unearned Revenue							
b. Accounts Payable					1,185,480.26		
c. Accounts Receivable	244,266.93	177,460.82	24,272.19	58,475.19		30,143.00	41,326.75
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	792,722.81	1,204,951.26	0.00	1,484,368.77
15. If Carryover is allowed, enter line 14 amount here				792,722.81	1,204,951.26		1,484,368.77
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	295,647.00	295,940.00	107,548.00	1,441,198.70	799,292.62	59,432.16	1,591,919.93

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FEDERAL PROGRAM NAME	Plan - Homeless Children and Youth II (ARP HCY II)	TOTAL
FEDERAL CATALOG NUMBER	84.425	
RESOURCE CODE	5634	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		114,159,624.59
2. a. Current Year Award	273,214.00	32,515,993.37
b. Transferability (ESSA)		0.00
c. Other Adjustments		0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	273,214.00	32,515,993.37
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2d, & 3)	273,214.00	146,675,617.96
REVENUES		
5. Unearned Revenue Deferred from Prior Year		954,245.04
6. Cash Received in Current Year	68,304.00	53,219,688.84
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	68,304.00	54,173,933.88
EXPENDITURES		
9. Donor-Authorized Expenditures	0.00	72,158,861.18
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	72,158,861.18
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	68,304.00	(17,984,927.30)
a. Unearned Revenue		5,094,395.15
b. Accounts Payable	68,304.00	1,253,784.26
c. Accounts Receivable		24,333,106.71
14. Unused Grant Award Calculation (line 4 minus line 9)	273,214.00	74,516,756.78
15. If Carryover is allowed, enter line 14 amount here	273,214.00	74,450,150.84
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	72,158,861.18

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STATE PROGRAM NAME	After School Education & Safety	After School Kids Code Grant	PreK Planning and Implementation Grant	Inclusive Early Education Expansion Program	Career Technical Education Incentive Grant	K-12 Strong Workforce	Special Education Infant Discretionary Funds
RESOURCE CODE	6010	6011	6053	6128	6387	6388	6515
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,053,888.00	77,050.00		540,610.12	1,553,445.00	2,593,366.00	1,000.00
2. a. Current Year Award			585,703.00		2,000,000.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	585,703.00	0.00	2,000,000.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,053,888.00	77,050.00	585,703.00	540,610.12	3,553,445.00	2,593,366.00	1,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	575,896.97	65,550.00		89,021.50	1,344,861.48	1,648,132.50	
6. Cash Received in Current Year	477,990.76		573,862.00		1,800,000.00		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,053,887.73	65,550.00	573,862.00	89,021.50	3,144,861.48	1,648,132.50	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,053,786.77	17,120.00	0.00	123,005.62	805,585.75	1,429,667.27	1,000.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,053,786.77	17,120.00	0.00	123,005.62	805,585.75	1,429,667.27	1,000.00
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)	100.96	48,430.00	573,862.00	(33,984.12)	2,339,275.73	218,465.23	(1,000.00)
a. Unearned Revenue	100.96	48,430.00	573,862.00		2,339,275.73	218,465.23	
b. Accounts Payable			0.00				
c. Accounts Receivable				33,984.12			1,000.00
14. Unused Grant Award Calculation (line 4 minus line 9)	101.23	59,930.00	585,703.00	417,604.50	2,747,859.25	1,163,698.73	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00	585,703.00	417,604.50	2,747,859.25	1,163,698.73	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,053,786.77	17,120.00	0.00	123,005.62	805,585.75	1,429,667.27	1,000.00

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STATE PROGRAM NAME	Special Ed Project Workability I LEA	Partnership Academy	Specialized Secondary Program	Instruction Covid 19 Grant AB 86 Fund FG LA	TOTAL
RESOURCE CODE	6520	7220	7370 (O)	7422	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	0.00	48,020.00	40,000.00	11,993,598.00	17,900,977.12
2. a. Current Year Award	344,705.00	83,160.00			3,013,568.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	344,705.00	83,160.00	0.00	0.00	3,013,568.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	344,705.00	131,180.00	40,000.00	11,993,598.00	20,914,545.12
REVENUES					
5. Unearned Revenue Deferred from Prior Year		9,185.00		6,599,117.00	10,331,764.45
6. Cash Received in Current Year		81,495.00	30,000.00	5,394,481.00	8,357,828.76
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	90,680.00	30,000.00	11,993,598.00	18,689,593.21
EXPENDITURES					
9. Donor-Authorized Expenditures	344,705.00	103,845.13	39,928.00	11,993,598.00	15,912,241.54
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	344,705.00	103,845.13	39,928.00	11,993,598.00	15,912,241.54
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)	(344,705.00)	(13,165.13)	(9,928.00)	0.00	2,777,351.67
a. Unearned Revenue					3,180,133.92
b. Accounts Payable					0.00
c. Accounts Receivable	344,705.00	13,165.13	9,928.00		402,782.25
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	27,334.87	72.00	0.00	5,002,303.58
15. If Carryover is allowed, enter line 14 amount here	0.00	27,334.87			4,942,200.35
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	344,705.00	103,845.13	39,928.00	11,993,598.00	15,912,241.54

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LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
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

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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		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. Cash Received in Current Year		0.00
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
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Expanded Learning Opportunities Program	Educator Effectiveness, FY 2021-22	Fund 11 CAL Works	Fund 11 Adult Ed Block Grant	Special Education Apportionment	Dispute Prevention and Dispute Resolution	Special Education Learning Recovery Support
RESOURCE CODE	2600	6266	6371	6391	6500	6536	6537
REVENUE OBJECT	8590	8590	8590	Various	8311	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance			168,136.00	653,168.00			
2. a. Current Year Award	18,011,570.00	8,875,595.00	90,894.00	2,202,775.03	26,817,697.00	573,606.00	2,581,226.00
b. Other Adjustments			1,652.78				
c. Adj Curr Yr Award (sum lines 2a & 2b)	18,011,570.00	8,875,595.00	92,546.78	2,202,775.03	26,817,697.00	573,606.00	2,581,226.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	18,011,570.00	8,875,595.00	260,682.78	2,855,943.03	26,817,697.00	573,606.00	2,581,226.00
REVENUES							
5. Cash Received in Current Year	16,390,528.00	7,100,476.00	11,091.30	1,962,070.83	24,492,933.00	573,606.00	2,581,226.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,621,042.00	1,775,119.00	81,455.48	240,704.20	2,324,764.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	1,621,042.00	1,775,119.00	81,455.48	240,704.20	2,324,764.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	18,011,570.00	8,875,595.00	92,546.78	2,202,775.03	26,817,697.00	573,606.00	2,581,226.00
EXPENDITURES							
10. Donor-Authorized Expenditures	454,882.74	0.00	40,386.89	2,179,586.64	26,280,785.71	37,444.48	506,122.14
11. Non Donor-Authorized Expenditures					32,568,773.90		
12. Total Expenditures (line 10 plus line 11)	454,882.74	0.00	40,386.89	2,179,586.64	58,849,559.61	37,444.48	506,122.14
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	17,556,687.26	8,875,595.00	220,295.89	676,356.39	536,911.29	536,161.52	2,075,103.86

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

STATE PROGRAM NAME	Special Education Mental Health Services	Special Education Intervention Preschool Grant	Classified EE Prof. Development Block Grant	A-G Completion Improvement Grant	A-G Learning Loss Mitigatuin Grant	Expanded Learning Oppurtunites (ELO) Grant	Grant: Paraprofessional Grant
RESOURCE CODE	6546	6547	7311	7412	7413	7425	7426
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	33,209.32		267,245.40			10,243,766.87	2,779,968.00
2. a. Current Year Award	2,329,619.00	1,593,996.00		2,752,194.00	1,031,786.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,329,619.00	1,593,996.00	0.00	2,752,194.00	1,031,786.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,362,828.32	1,593,996.00	267,245.40	2,752,194.00	1,031,786.00	10,243,766.87	2,779,968.00
REVENUES							
5. Cash Received in Current Year	2,096,658.00	1,280,272.00		2,064,146.00	773,840.00	330,399.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	232,961.00	313,724.00	0.00	688,048.00	257,946.00	(330,399.00)	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	232,961.00	313,724.00	0.00	688,048.00	257,946.00	(330,399.00)	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	2,329,619.00	1,593,996.00	0.00	2,752,194.00	1,031,786.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	2,338,358.46			0.00	0.00	3,647,093.66	446,759.52
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	2,338,358.46	0.00	0.00	0.00	0.00	3,647,093.66	446,759.52
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	24,469.86	1,593,996.00	267,245.40	2,752,194.00	1,031,786.00	6,596,673.21	2,333,208.48

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

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	14,145,493.59
2. a. Current Year Award	66,860,958.03
b. Other Adjustments	1,652.78
c. Adj Curr Yr Award (sum lines 2a & 2b)	66,862,610.81
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	81,008,104.40
REVENUES	
5. Cash Received in Current Year	59,657,246.13
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	7,205,364.68
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	7,205,364.68
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	66,862,610.81
EXPENDITURES	
10. Donor-Authorized Expenditures	35,931,420.24
11. Non Donor-Authorized Expenditures	32,568,773.90
12. Total Expenditures (line 10 plus line 11)	68,500,194.14
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	45,076,684.16

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

LOCAL PROGRAM NAME	Medi-Cal Billing	Participation Grant	TOTAL
RESOURCE CODE	9011	9316	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	1,035,631.56	2,745.00	1,038,376.56
2. a. Current Year Award	1,065,615.65		1,065,615.65
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,065,615.65	0.00	1,065,615.65
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,101,247.21	2,745.00	2,103,992.21
REVENUES			
5. Cash Received in Current Year	1,065,615.65		1,065,615.65
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
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	1,065,615.65	0.00	1,065,615.65
EXPENDITURES			
10. Donor-Authorized Expenditures	730,487.34		730,487.34
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	730,487.34	0.00	730,487.34
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	1,370,759.87	2,745.00	1,373,504.87

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	240,649,093.97	301	4,920.00	303	240,644,173.97	305	5,732,432.30		307	234,911,741.67	309
2000 - Classified Salaries	79,447,980.82	311	386,695.36	313	79,061,285.46	315	2,850,900.30		317	76,210,385.16	319
3000 - Employee Benefits	167,271,399.49	321	17,877,226.84	323	149,394,172.65	325	1,683,379.26		327	147,710,793.39	329
4000 - Books, Supplies Equip Replace. (6500)	35,346,330.69	331	134,190.89	333	35,212,139.80	335	3,541,976.20		337	31,670,163.60	339
5000 - Services. . . & 7300 - Indirect Costs	62,035,111.74	341	164,466.14	343	61,870,645.60	345	5,498,733.64		347	56,371,911.96	349
TOTAL					566,182,417.48	365	TOTAL			546,874,995.78	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	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
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.			55.62%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.62%
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).	546,874,995.78
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 Actuals
2021-22 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	208,657,993.00	90,541,917.00	299,199,910.00		10,525,106.00	288,674,804.00	11,840,499.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	25,109,608.00		25,109,608.00		1,795,168.00	23,314,440.00	2,448,700.00
Leases Payable	119,253.00		119,253.00		119,253.00	0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	483,736,757.00	38,278,537.00	522,015,294.00			522,015,294.00	
Total/Net OPEB Liability	129,275,578.00	(10,971,960.00)	118,303,618.00			118,303,618.00	
Compensated Absences Payable	3,770,060.82		3,770,060.82	168,941.40		3,939,002.22	
Governmental activities long-term liabilities	850,669,249.82	117,848,494.00	968,517,743.82	168,941.40	12,439,527.00	956,247,158.22	14,289,199.00
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	611,303,758.96
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	72,025,392.91
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	14,848.98
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	6,822,312.41
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	18,760,632.13
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	135,956.96
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)				25,733,750.48
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				513,544,615.57

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)		31,589.39
B. Expenditures per ADA (Line I.E divided by Line II.A)		16,256.87
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.)	425,217,247.16	12,250.23
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)	425,217,247.16	12,250.23
B. Required effort (Line A.2 times 90%)	382,695,522.44	11,025.21
C. Current year expenditures (Line I.E and Line II.B)	513,544,615.57	16,256.87
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	271,927,487.36		271,927,487.36			260,741,850.78
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	34,688.18		34,688.18			31,457.80
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)	31,457.80		31,457.80	31,654.98		31,654.98
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)		31,457.80				31,654.98
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2021-22 Actual			2022-23 Budget		
1. Homeowners' Exemption (Object 8021)	165,652.42		165,652.42	154,156.00		154,156.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	20,588,466.37		20,588,466.37	20,621,293.00		20,621,293.00
5. Unsecured Roll Taxes (Object 8042)	933,622.03		933,622.03	654,568.00		654,568.00
6. Prior Years' Taxes (Object 8043)	262,710.20		262,710.20	16,867.00		16,867.00
7. Supplemental Taxes (Object 8044)	1,343,034.42		1,343,034.42	1,247,089.00		1,247,089.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(5,649,052.92)		(5,649,052.92)	(5,649,053.00)		(5,649,053.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	47,889.69		47,889.69	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	34,893,123.30		34,893,123.30	3,807,977.00		3,807,977.00
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)	52,585,445.51	0.00	52,585,445.51	20,852,897.00	0.00	20,852,897.00
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)	52,585,445.51	0.00	52,585,445.51	20,852,897.00	0.00	20,852,897.00

	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)			4,618,833.81			4,743,214.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	17,156,777.00		17,156,777.00	17,631,827.00		17,631,827.00
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)	17,156,777.00	0.00	21,775,610.81	17,631,827.00	0.00	22,375,041.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	375,678,912.00		375,678,912.00	430,001,477.00		430,001,477.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	375,678,912.00	0.00	375,678,912.00	430,001,477.00	0.00	430,001,477.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	612,893,423.18		612,893,423.18	598,990,442.00		598,990,442.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(5,128,040.52)		(5,128,040.52)	750,000.00		750,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2021-22 Actual			2022-23 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			271,927,487.36			260,741,850.78
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9069			1.0063
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			260,741,850.78			282,194,556.04
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			52,585,445.51			20,852,897.00
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)			3,774,936.00			3,798,597.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			229,932,016.08			283,716,700.04
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			229,932,016.08			283,716,700.04
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			(5,128,040.52)			381,831.75
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			47,457,404.99			21,234,728.75
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)			235,060,056.60			283,334,868.29
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			47,457,404.99			
b. State Subventions (Line D8)			235,060,056.60			
c. Less: Excluded Appropriations (Line C23)			21,775,610.81			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			260,741,850.78			

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	2021-22 Actual			2022-23 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			260,741,850.78			282,194,556.04
12. Appropriations Subject to the Limit (Line D9d)			260,741,850.78			
* Please provide below an explanation for each entry in the adjustments column.						
Briana Blanchard	909-357-5000 x 29144					
Gann Contact Person	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) 17,050,779.03
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) 452,497,622.36

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) 3.77%

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)	8,785,868.08
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	8,761,689.47
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	67,250.00
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)	2,188,575.38
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)	19,803,382.93
9. Carry-Forward Adjustment (Part IV, Line F)	(275,256.23)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	19,528,126.70

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	370,666,180.64
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	82,720,796.56
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	40,947,662.04
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	191,243.97
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	14,911.52
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	12,764.27
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,815,792.53
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,722,444.89
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)	123,977.96
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)	55,863,821.85
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)	2,867,917.36
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,896,039.07
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	9,536,470.72
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	14,394,538.23
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	583,774,561.61

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	3.39%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	3.35%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>19,803,382.93</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,787,801.76)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(2,495,662.14)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.8%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.8%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.8%) times Part III, Line B19); zero if positive	<u>(825,768.70)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(825,768.70)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.25%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-412,884.35) is applied to the current year calculation and the remainder (\$-412,884.35) is deferred to one or more future years:	<u>3.32%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-275,256.23) is applied to the current year calculation and the remainder (\$-550,512.47) is deferred to one or more future years:	<u>3.35%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(275,256.23)</u>

Approved indirect cost rate: 2.80%
Highest rate used in any program: 2.80%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	14,905,046.99	417,341.32	2.80%
01	3226	277,857.93	7,780.02	2.80%
01	3305	25,000.00	700.00	2.80%
01	3307	43,782.13	1,225.90	2.80%
01	3308	108,247.08	3,030.92	2.80%
01	3310	5,665,512.65	158,634.35	2.80%
01	3312	103,673.03	2,902.84	2.80%
01	3315	136,620.62	3,825.38	2.80%
01	3345	1,489.30	41.70	2.80%
01	3385	37,937.41	1,062.25	2.80%
01	3395	74,551.37	2,087.44	2.80%
01	3410	266,769.95	7,471.11	2.80%
01	3550	214,540.70	6,007.14	2.80%
01	4035	1,401,944.26	39,254.44	2.80%
01	4127	783,620.22	15,672.40	2.00%
01	4201	58,267.00	1,165.16	2.00%
01	4203	1,560,705.81	31,214.12	2.00%
01	6010	38,709.66	1,083.87	2.80%
01	6128	37,965.69	1,063.04	2.80%
01	6387	765,378.22	21,430.59	2.80%
01	6388	715,858.92	20,044.04	2.80%
01	6500	51,858,614.87	1,452,282.43	2.80%
01	6515	972.76	27.24	2.80%
01	6520	335,316.15	9,388.85	2.80%
01	6536	36,424.59	1,019.89	2.80%
01	6537	373,659.67	10,462.47	2.80%
01	6546	2,247,198.94	62,921.57	2.80%
01	7220	101,016.66	2,828.47	2.80%
01	7370	38,841.09	1,086.91	2.80%
01	9010	847,591.10	20,637.54	2.43%
11	3555	10,164.05	284.59	2.80%
11	6371	39,286.86	1,100.03	2.80%
11	6391	2,085,089.16	58,382.48	2.80%
12	5025	124,031.13	3,472.87	2.80%
12	5058	151,975.37	4,254.63	2.80%
12	5160	13,968.35	390.65	2.80%
12	5210	379,600.62	10,628.80	2.80%
12	6105	8,532,611.09	238,913.15	2.80%
13	5310	13,677,656.52	382,974.38	2.80%
13	5320	716,881.71	20,072.70	2.80%

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	0.00		4,016,487.24	4,016,487.24
2. State Lottery Revenue	8560	5,732,432.30		2,655,521.53	8,387,953.83
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)		5,732,432.30	0.00	6,672,008.77	12,404,441.07
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	5,732,432.30			5,732,432.30
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		2,907,573.36	2,907,573.36
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)		5,732,432.30	0.00	2,907,573.36	8,640,005.66
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	3,764,435.41	3,764,435.41
D. COMMENTS:					

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

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

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

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	632,215.40	1,839,676.21	2,471,891.61	87,521.19		2,559,412.80		
1110	Regular Education, K–12	300,645,589.97	121,946,000.01	422,591,589.98	14,962,517.08		437,554,107.06		
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00		
3200	Continuation Schools	6,677,846.72	2,408,368.23	9,086,214.95	321,711.67		9,407,926.62		
3300	Independent Study Centers	758,758.83	51,102.11	809,860.94	28,674.39		838,535.33		
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00		
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00		
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00		
3800	Career Technical Education	8,365,617.71	3,217,346.59	11,582,964.30	410,112.99		11,993,077.29		
4110	Regular Education, Adult	52,456.04	0.00	52,456.04	1,857.29		54,313.33		
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	9,696,148.33	0.00	9,696,148.33	343,307.32		10,039,455.65		
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00		
5000-5999	Special Education	81,491,095.67	21,338,677.70	102,829,773.37	3,640,849.17		106,470,622.54		
6000	Regional Occupational Ctr/Prg (ROC/P)	903,184.27	0.00	903,184.27	31,978.65		935,162.92		
Other Goals									
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00		
7150	Nonagency - Other	135,956.96	0.00	135,956.96	4,813.77	140,770.73			
8100	Community Services	14,911.52	0.00	14,911.52	527.97	15,439.49			
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00			
Other Costs									
----	Food Services					944,766.44	944,766.44		
----	Enterprise					12,764.27	12,764.27		
----	Facilities Acquisition & Construction					7,711,660.21	7,711,660.21		
----	Other Outgo					18,896,705.13	18,896,705.13		
Other Funds									
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)					3,006,362.00	3,006,362.00	1,443,151.44	4,449,513.44
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)							(720,474.28)	(720,474.28)
----	Total General Fund and Charter Schools Funds Expenditures	409,373,781.42	153,807,532.85	563,181,314.27	20,556,548.65	27,565,896.05	611,303,758.97		

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	416,333.06	182,518.40	0.00	0.00	33,363.94	0.00	0.00			0.00	0.00	632,215.40
1110	Regular Education, K-12	299,854,094.80	214,645.67	123,626.01	396,117.03	2,202.84	0.00	54,903.62			0.00	0.00	300,645,589.97
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	4,534,055.14	41,693.15	3,891.49	883,319.43	977,847.01	0.00	0.00			237,040.50	0.00	6,677,846.72
3300	Independent Study Centers	758,758.83	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	758,758.83
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	7,233,914.27	886,113.39	33,275.00	211,931.66	0.00	0.00	383.39			0.00	0.00	8,365,617.71
4110	Regular Education, Adult	2,128.62	26,469.40	0.00	20,175.10	0.00	0.00	0.00			3,682.92	0.00	52,456.04
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	3,649,788.76	3,940,630.31	1,951,724.85	154,004.41	0.00	0.00	0.00			0.00	0.00	9,696,148.33
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	62,442,508.26	4,848,713.44	9,000.00	794.35	8,358,286.35	5,825,493.27	0.00			6,300.00	0.00	81,491,095.67
6000	ROC/P	893,505.86	4,287.51	5,390.90	0.00	0.00	0.00	0.00			0.00	0.00	903,184.27
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	135,956.96	0.00	0.00	0.00	0.00	135,956.96
8100	Community Services		0.00	0.00	0.00	0.00	0.00		14,911.52	0.00	0.00	0.00	14,911.52
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		379,785,087.60	10,145,071.27	2,126,908.25	1,666,341.98	9,371,700.14	5,825,493.27	191,243.97	14,911.52	0.00	247,023.42	0.00	409,373,781.42

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	1,839,676.21	0.00	0.00	1,839,676.21
1110	Regular Education, K–12	73,961,626.82	46,530,871.15	1,453,502.04	121,946,000.01
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	1,354,206.10	1,054,162.13	0.00	2,408,368.23
3300	Independent Study Centers	51,102.11	0.00	0.00	51,102.11
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,881,579.95	1,335,766.64	0.00	3,217,346.59
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	15,042,523.34	5,878,211.89	417,942.47	21,338,677.70
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		1,267,704.15		1,267,704.15
--	Child Development (Fund 12)	0.00	1,738,657.85	0.00	1,738,657.85
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		94,130,714.53	57,805,373.81	1,871,444.51	153,807,532.85

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,815,792.53
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	67,250.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	10,508,312.97
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	8,885,667.43
5	Total Central Administration Costs in General Fund and Charter Schools Funds	21,277,022.93
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	409,373,781.42
2	Total Allocated Costs (from Form PCR, Column 2, Total)	153,807,532.85
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	563,181,314.27
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,896,039.07
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	9,536,470.72
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	25,320,557.68
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	37,753,067.47
D. Total Direct Charged and Allocated Costs (B3 + C5)		600,934,381.74
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		3.54%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6910)	944,766.44				944,766.44
Enterprise (Objects 1000-5999, 6400-6910)		12,764.27			12,764.27
Facilities Acquisition & Construction (Objects 1000-6600)			7,711,660.21		7,711,660.21
Other Outgo (Objects 1000-7999)				18,896,705.13	18,896,705.13
Total Other Costs	944,766.44	12,764.27	7,711,660.21	18,896,705.13	27,565,896.05

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	21,241,820.32	10,404,019.08	37,324,985.66	25,159,889.46	57,805,373.81	0.00	1,871,444.51
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	36.00	36.00	36.00	36.00			
1110 Regular Education, K-12	1,447.33	1,447.33	1,447.33	1,447.33	1,442.50		1,798.00
3100 Alternative Schools							
3200 Continuation Schools	26.50	26.50	26.50	26.50	32.68		
3300 Independent Study Centers	1.00	1.00	1.00	1.00			
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	36.82	36.82	36.82	36.82	41.41		
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)	294.60	294.60	294.00	294.60	182.23		517.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)					39.30		
-- Child Development (Fund 12)					53.90		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1,842.25	1,842.25	1,841.65	1,842.25	1,792.02	0.00	2,315.00

Description	2021-22 Actual	2022-23 Budget	% Diff.
SELPA Name: Fontana Unified (FA)			
Date allocation plan approved by SELPA governance:	Jun-8, 2022		
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	25,412,685.00	29,088,533.00	14.46%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	25,412,685.00	29,088,533.00	14.46%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment	676,704.00	676,704.00	0.00%
E. Out of Home Care Apportionment	728,308.00	728,308.00	0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
Grand Total Apportionment, Taxes and Excess ERAF	26,817,697.00	30,493,545.00	13.71%
H. (Sum lines A.4 through G)	2,329,619.00	2,329,619.00	0.00%
I. Mental Health Apportionment	5,930,722.87	6,860,965.00	15.69%
J. Federal IDEA Local Assistance Grants - Preschool	141,977.00	166,762.00	17.46%
K. Federal IDEA - Section 619 Preschool	2,065,244.84	721,576.00	-65.06%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	37,285,260.71	40,572,467.00	8.82%
II. ALLOCATION TO SELPA MEMBERS			
Fontana Unified (FA00)	37,285,260.71	40,572,467.00	8.82%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	37,285,260.71	40,572,467.00	8.82%
Preparer			
Name: <u>Briana H. Blanchard</u>			
Title: <u>Executive Director, Fiscal Services</u>			
Phone: <u>909-357-5000 x 29144</u>			

Current LEA: 36-67710-0000000 Fontana Unified		
Selected SELPA: FA		(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)
FA	Fontana Unified	6/8/2022

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	0.00	(207,464.03)	0.00	(720,474.28)				
Other Sources/Uses Detail					0.00	18,760,632.13		
Fund Reconciliation							4,133,503.95	15,761,729.09
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	108,378.01	0.00	59,767.10	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3.60	192,330.18
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	126,199.14	0.00	257,660.10	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,394,750.65
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(263,440.20)	403,047.08	0.00				
Other Sources/Uses Detail					3,079.13	0.00		
Fund Reconciliation							56,635.49	2,334,676.49
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	234,804.24	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	234,804.24
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					2,315.00	2,315.00		
Fund Reconciliation							3,187,142.01	88,345.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	300.00	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 - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	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	1,222.84	0.00						
Other Sources/Uses Detail					3,257,553.00	0.00		
Fund Reconciliation							4,017,343.92	74,260.32
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					15,500,000.00			
Fund Reconciliation							8,686,267.00	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							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	470,904.23	(470,904.23)	720,474.28	(720,474.28)	18,762,947.13	18,762,947.13	20,080,895.97	20,080,895.97

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								4,332
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	3,396,937.79	0.00	0.00	11,016.86	1,979,641.84	27,812,028.15		33,199,624.64
2000-2999	Classified Salaries	1,875,377.83	0.00	0.00	0.00	564,497.31	10,189,369.99		12,629,245.13
3000-3999	Employee Benefits	2,691,029.38	0.00	105.00	4,683.67	1,294,490.75	18,742,638.42		22,732,947.22
4000-4999	Books and Supplies	596,638.91	0.00	0.00	0.00	34,534.74	189,727.85		820,901.50
5000-5999	Services and Other Operating Expenditures	3,775,616.58	0.00	0.00	119,885.00	3,305.94	8,209,569.66		12,108,377.18
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	8,614.69	0.00	0.00	0.00	0.00	0.00		8,614.69
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	12,344,215.18	0.00	105.00	135,585.53	3,876,470.58	65,143,334.07	0.00	81,499,710.36
7310	Transfers of Indirect Costs	76,491.37	0.00	0.00	1,089.49	6,898.00	1,628,476.74		1,712,955.60
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	21,338,677.74							21,338,677.74
	Total Indirect Costs and PCR Allocations	21,415,169.11	0.00	0.00	1,089.49	6,898.00	1,628,476.74	0.00	23,051,633.34
	TOTAL COSTS	33,759,384.29	0.00	105.00	136,675.02	3,883,368.58	66,771,810.81	0.00	104,551,343.70
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	149,254.42	0.00	0.00	499.64	161,619.20	5,340,752.80		5,652,126.06
2000-2999	Classified Salaries	125,283.50	0.00	0.00	0.00	143,375.98	1,277,440.76		1,546,100.24
3000-3999	Employee Benefits	34,582.53	0.00	0.00	49.72	92,476.89	2,023,106.25		2,150,215.39
4000-4999	Books and Supplies	31,356.37	0.00	0.00	0.00	6,412.71	2,483.99		40,253.07
5000-5999	Services and Other Operating Expenditures	1,804,304.21	0.00	0.00	0.00	180.00	1,702,808.41		3,507,292.62
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	2,144,781.03	0.00	0.00	549.36	404,064.78	10,346,592.21	0.00	12,895,987.38
7310	Transfers of Indirect Costs	2,087.44	0.00	0.00	0.00	6,898.00	166,805.46		175,790.90
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,087.44	0.00	0.00	0.00	6,898.00	166,805.46	0.00	175,790.90
	TOTAL BEFORE OBJECT 8980	2,146,868.47	0.00	0.00	549.36	410,962.78	10,513,397.67	0.00	13,071,778.28
8980	Less: 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								13,071,778.28

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	3,247,683.37	0.00	0.00	10,517.22	1,818,022.64	22,471,275.35		27,547,498.58
2000-2999	Classified Salaries	1,750,094.33	0.00	0.00	0.00	421,121.33	8,911,929.23		11,083,144.89
3000-3999	Employee Benefits	2,656,446.85	0.00	105.00	4,633.95	1,202,013.86	16,719,532.17		20,582,731.83
4000-4999	Books and Supplies	565,282.54	0.00	0.00	0.00	28,122.03	187,243.86		780,648.43
5000-5999	Services and Other Operating Expenditures	1,971,312.37	0.00	0.00	119,885.00	3,125.94	6,506,761.25		8,601,084.56
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	8,614.69	0.00	0.00	0.00	0.00	0.00		8,614.69
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	10,199,434.15	0.00	105.00	135,036.17	3,472,405.80	54,796,741.86	0.00	68,603,722.98
7310	Transfers of Indirect Costs	74,403.93	0.00	0.00	1,089.49	0.00	1,461,671.28		1,537,164.70
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	21,338,677.74							21,338,677.74
	Total Indirect Costs and PCR Allocations	21,413,081.67	0.00	0.00	1,089.49	0.00	1,461,671.28	0.00	22,875,842.44
	TOTAL BEFORE OBJECT 8980	31,612,515.82	0.00	105.00	136,125.66	3,472,405.80	56,258,413.14	0.00	91,479,565.42
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								91,479,565.42
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	0.00		0.00
2000-2999	Classified Salaries	1,442,314.36	0.00	0.00	0.00	0.00	0.00		1,442,314.36
3000-3999	Employee Benefits	1,002,839.56	0.00	0.00	0.00	57,860.52	643,556.24		1,704,256.32
4000-4999	Books and Supplies	374,844.13	0.00	0.00	0.00	0.00	0.00		374,844.13
5000-5999	Services and Other Operating Expenditures	1,114,917.18	0.00	0.00	0.00	0.00	0.00		1,114,917.18
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	3,934,915.23	0.00	0.00	0.00	57,860.52	643,556.24	0.00	4,636,331.99
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	3,934,915.23	0.00	0.00	0.00	57,860.52	643,556.24	0.00	4,636,331.99
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								32,568,773.90
									37,205,105.89

* 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	64,061,017.81	35,296,966.61
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)	64,061,017.81	35,296,966.61
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	4,468.00	
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)	4,468.00	

SELPA: Fontana Unified (FA)

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
Reduction 2	2,737,762.99	2,737,762.99
Total exempt reductions	2,737,762.99	2,737,762.99

SELPA: Fontana Unified (FA)

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)

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: Fontana Unified (FA)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2020-21	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	104,551,343.70		
b. Less: Expenditures paid from federal sources	13,071,778.28		
c. Expenditures paid from state and local sources	91,479,565.42	89,943,566.43	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		89,943,566.43	
Less: Exempt reduction(s) for SECTION 1		2,737,762.99	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	91,479,565.42	87,205,803.44	4,273,761.98

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 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	104,551,343.70		
b. Less: Expenditures paid from federal sources	13,071,778.28		
c. Expenditures paid from state and local sources	91,479,565.42	89,943,566.43	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		89,943,566.43	
Less: Exempt reduction(s) from SECTION 1		2,737,762.99	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	91,479,565.42	87,205,803.44	
d. Special education unduplicated pupil count	4,332	4,468	
e. Per capita state and local expenditures (A2c/A2d)	21,117.17	19,517.86	1,599.31

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: Fontana Unified (FA)

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	37,205,105.89	39,113,662.62	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		39,113,662.62	
Less: Exempt reduction(s) from SECTION 1		2,737,762.99	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	37,205,105.89	36,375,899.63	829,206.26

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	37,205,105.89	39,113,662.62	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		39,113,662.62	
Less: Exempt reduction(s) from SECTION 1		2,737,762.99	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	37,205,105.89	36,375,899.63	
b. Special education unduplicated pupil count	4,332	4,468	
c. Per capita local expenditures (B2a/B2b)	8,588.44	8,141.43	447.01

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.

BRIANA H. BLANCHARD
Contact Name

909-357-5000 X 29145
Telephone Number

EXEC. DIRECTOR, FISCAL SERVICES
Title

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Email Address

SELPA: Fontana Unified (FA)

Object Code	Description	Fontana Unified (FA00)	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
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
	TOTAL COSTS	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
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
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: Fontana Unified (FA)

Object Code	Description	Fontana Unified (FA00)	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
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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
UNDUPLICATED PUPIL COUNT				0

* 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
2022-23 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								4,332
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	3,526,615.00	0.00	0.00	6,463.00	2,017,818.00	28,700,676.00		34,251,572.00
2000-2999	Classified Salaries	1,860,024.00	0.00	0.00	0.00	593,276.00	10,023,033.00		12,476,333.00
3000-3999	Employee Benefits	2,612,293.00	0.00	0.00	2,211.00	1,191,023.00	17,767,753.00		21,573,280.00
4000-4999	Books and Supplies	811,767.00	0.00	0.00	0.00	62,756.00	752,048.00		1,626,571.00
5000-5999	Services and Other Operating Expenditures	3,312,690.00	0.00	0.00	119,885.00	6,263.00	8,611,120.00		12,049,958.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	140,000.00	0.00	0.00	0.00	0.00	0.00		140,000.00
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	12,263,389.00	0.00	0.00	128,559.00	3,871,136.00	65,854,630.00	0.00	82,117,714.00
7310	Transfers of Indirect Costs	134,016.00	0.00	0.00	1,326.00	6,321.00	2,581,765.00		2,723,428.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	134,016.00	0.00	0.00	1,326.00	6,321.00	2,581,765.00	0.00	2,723,428.00
	TOTAL COSTS	12,397,405.00	0.00	0.00	129,885.00	3,877,457.00	68,436,395.00	0.00	84,841,142.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	3,526,615.00	0.00	0.00	6,463.00	2,017,818.00	24,077,260.00		29,628,156.00
2000-2999	Classified Salaries	1,860,024.00	0.00	0.00	0.00	491,414.00	9,821,185.00		12,172,623.00
3000-3999	Employee Benefits	2,612,293.00	0.00	0.00	2,211.00	1,133,917.00	15,711,914.00		19,460,335.00
4000-4999	Books and Supplies	803,848.00	0.00	0.00	0.00	62,756.00	752,048.00		1,618,652.00
5000-5999	Services and Other Operating Expenditures	3,304,821.00	0.00	0.00	119,885.00	4,790.00	8,205,391.00		11,634,887.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	140,000.00	0.00	0.00	0.00	0.00	0.00		140,000.00
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	12,247,601.00	0.00	0.00	128,559.00	3,710,695.00	58,567,798.00	0.00	74,654,653.00
7310	Transfers of Indirect Costs	133,394.00	0.00	0.00	1,326.00	0.00	2,310,644.00		2,445,364.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	133,394.00	0.00	0.00	1,326.00	0.00	2,310,644.00	0.00	2,445,364.00
	TOTAL BEFORE OBJECT 8980	12,380,995.00	0.00	0.00	129,885.00	3,710,695.00	60,878,442.00	0.00	77,100,017.00
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								77,100,017.00

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	0.00		0.00
2000-2999	Classified Salaries	1,528,412.00	0.00	0.00	0.00	0.00	0.00		1,528,412.00
3000-3999	Employee Benefits	1,096,132.00	0.00	0.00	0.00	0.00	0.00		1,096,132.00
4000-4999	Books and Supplies	324,257.00	0.00	0.00	0.00	0.00	0.00		324,257.00
5000-5999	Services and Other Operating Expenditures	975,000.00	0.00	0.00	0.00	0.00	0.00		975,000.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,923,801.00	0.00	0.00	0.00	0.00	0.00	0.00	3,923,801.00
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	3,923,801.00	0.00	0.00	0.00	0.00	0.00	0.00	3,923,801.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								37,189,018.00
	TOTAL COSTS								41,112,819.00

* 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								4,332
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	3,396,937.79	0.00	0.00	11,016.86	1,979,641.84	27,812,028.15		33,199,624.64
2000-2999	Classified Salaries	1,875,377.83	0.00	0.00	0.00	564,497.31	10,189,369.99		12,629,245.13
3000-3999	Employee Benefits	2,691,029.38	0.00	105.00	4,683.67	1,294,490.75	18,742,638.42		22,732,947.22
4000-4999	Books and Supplies	596,638.91	0.00	0.00	0.00	34,534.74	189,727.85		820,901.50
5000-5999	Services and Other Operating Expenditures	3,775,616.58	0.00	0.00	119,885.00	3,305.94	8,209,569.66		12,108,377.18
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	8,614.69	0.00	0.00	0.00	0.00	0.00		8,614.69
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	12,344,215.18	0.00	105.00	135,585.53	3,876,470.58	65,143,334.07	0.00	81,499,710.36
7310	Transfers of Indirect Costs	76,491.37	0.00	0.00	1,089.49	6,898.00	1,628,476.74		1,712,955.60
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)	21,338,677.74							21,338,677.74
	Total Indirect Costs	76,491.37	0.00	0.00	1,089.49	6,898.00	1,628,476.74	0.00	1,712,955.60
	TOTAL COSTS	12,420,706.55	0.00	105.00	136,675.02	3,883,368.58	66,771,810.81	0.00	83,212,665.96
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	149,254.42	0.00	0.00	499.64	161,619.20	5,340,752.80		5,652,126.06
2000-2999	Classified Salaries	125,283.50	0.00	0.00	0.00	143,375.98	1,277,440.76		1,546,100.24
3000-3999	Employee Benefits	34,582.53	0.00	0.00	49.72	92,476.89	2,023,106.25		2,150,215.39
4000-4999	Books and Supplies	31,356.37	0.00	0.00	0.00	6,412.71	2,483.99		40,253.07
5000-5999	Services and Other Operating Expenditures	1,804,304.21	0.00	0.00	0.00	180.00	1,702,808.41		3,507,292.62
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	2,144,781.03	0.00	0.00	549.36	404,064.78	10,346,592.21	0.00	12,895,987.38
7310	Transfers of Indirect Costs	2,087.44	0.00	0.00	0.00	6,898.00	166,805.46		175,790.90
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,087.44	0.00	0.00	0.00	6,898.00	166,805.46	0.00	175,790.90
	TOTAL BEFORE OBJECT 8980	2,146,868.47	0.00	0.00	549.36	410,962.78	10,513,397.67	0.00	13,071,778.28
8980	Less: 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								13,071,778.28

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	3,247,683.37	0.00	0.00	10,517.22	1,818,022.64	22,471,275.35		27,547,498.58
2000-2999	Classified Salaries	1,750,094.33	0.00	0.00	0.00	421,121.33	8,911,929.23		11,083,144.89
3000-3999	Employee Benefits	2,656,446.85	0.00	105.00	4,633.95	1,202,013.86	16,719,532.17		20,582,731.83
4000-4999	Books and Supplies	565,282.54	0.00	0.00	0.00	28,122.03	187,243.86		780,648.43
5000-5999	Services and Other Operating Expenditures	1,971,312.37	0.00	0.00	119,885.00	3,125.94	6,506,761.25		8,601,084.56
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	8,614.69	0.00	0.00	0.00	0.00	0.00		8,614.69
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	10,199,434.15	0.00	105.00	135,036.17	3,472,405.80	54,796,741.86	0.00	68,603,722.98
7310	Transfers of Indirect Costs	74,403.93	0.00	0.00	1,089.49	0.00	1,461,671.28		1,537,164.70
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)	21,338,677.74							21,338,677.74
	Total Indirect Costs	74,403.93	0.00	0.00	1,089.49	0.00	1,461,671.28	0.00	1,537,164.70
	TOTAL BEFORE OBJECT 8980	10,273,838.08	0.00	105.00	136,125.66	3,472,405.80	56,258,413.14	0.00	70,140,887.68
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								70,140,887.68
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	0.00		0.00
2000-2999	Classified Salaries	1,442,314.36	0.00	0.00	0.00	0.00	0.00		1,442,314.36
3000-3999	Employee Benefits	1,002,839.56	0.00	0.00	0.00	57,860.52	643,556.24		1,704,256.32
4000-4999	Books and Supplies	374,844.13	0.00	0.00	0.00	0.00	0.00		374,844.13
5000-5999	Services and Other Operating Expenditures	1,114,917.18	0.00	0.00	0.00	0.00	0.00		1,114,917.18
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	3,934,915.23	0.00	0.00	0.00	57,860.52	643,556.24	0.00	4,636,331.99
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	3,934,915.23	0.00	0.00	0.00	57,860.52	643,556.24	0.00	4,636,331.99
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)								32,568,773.90
	TOTAL COSTS								37,205,105.89

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

SELPA: Fontana Unified (FA)

SECTION 2

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

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

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

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

If (b) is greater than (a).

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

(c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

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

If (b) is less than (a).

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

(e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

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

SELPA: Fontana Unified (FA)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2020-21	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	84,841,142.00		
b. Less: Expenditures paid from federal sources	7,741,125.00		
c. Expenditures paid from state and local sources	77,100,017.00	89,943,566.43	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		89,943,566.43	
Less: Exempt reduction(s) from SECTION 1		2,737,762.99	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	77,100,017.00	87,205,803.44	(10,105,786.44)

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 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	84,841,142.00		
b. Less: Expenditures paid from federal sources	7,741,125.00		
c. Expenditures paid from state and local sources	77,100,017.00	89,943,566.43	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		89,943,566.43	
Less: Exempt reduction(s) from SECTION 1		2,737,762.99	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	77,100,017.00	87,205,803.44	
d. Special education unduplicated pupil count	4332	4468	
e. Per capita state and local expenditures (A2c/A2d)	17,797.79	19,517.86	(1,720.07)

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: Fontana Unified (FA)

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	41,112,819.00	37,205,105.89	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		37,205,105.89	
Less: Exempt reduction(s) from SECTION 1		2,737,762.99	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	41,112,819.00	34,467,342.90	6,645,476.10

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	41,112,819.00	37,205,105.89	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		37,205,105.89	
Less: Exempt reduction(s) from SECTION 1		2,737,762.99	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	41,112,819.00	34,467,342.90	
b. Special education unduplicated pupil count	4,332	4,332	
c. Per capita local expenditures (B2a/B2b)	9,490.49	7,956.45	1,534.04

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

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Contact Name

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Title

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Email Address

SELPA: Fontana Unified (FA)

Object Code	Description	Fontana Unified (FA00)	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
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	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
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: Fontana Unified (FA)

Object Code	Description	Fontana Unified (FA00)	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
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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
UNDUPLICATED PUPIL COUNT				0

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

Unaudited Actuals
2021-22 Unaudited Actuals
Technical Review Checks

Fontana Unified

San Bernardino 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

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
11	0000	-4,002.58
Explanation:Negative Balance due to FMV of Cash entry		
Total of negative resource balances for Fund 11		-4,002.58
13	0000	-399,874.00
Explanation:Negative balance due to FMV of Cash entry.		
Total of negative resource balances for Fund 13		-399,874.00

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

FUND	RESOURCE	OBJECT	VALUE
01	7425	8590	-6,875.00
Explanation:Reduction in funding subsequent to the close of 20-21. 20-21 receivable setup in excess of final funding amount. Funding split to federal resources.			
11	0000	9790	-4,002.58
Explanation:Negative Balance due to FMV of cash entry.			
13	0000	9790	-415,454.71
Explanation:Negative Balance due to FMV of Cash entry.			
67	9010	9790	-1,809,380.86
Explanation:Negative balance due to FMV of Cash Entry			

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of

contributions (objects 8000-8979) are negative, by fund:

EXCEPTION

FUND	RESOURCE	VALUE
01	7425	-6,875.00
Explanation:Reduction in funding subsequent to close of 20-21, therefore reeceivable setup in excess of received revenue. Funding split to federal resources.		
11	0000	-10,485.48
Explanation:Negative balance is due to FMV of Cash entry.		
13	0000	-529,980.00
Explanation:Negative balance is due to FMV of cash entry.		
17	0000	-191,593.46
Explanation:Negative balance is due to FMV of Cash entry.		
21	0000	-991,534.55
Explanation:Negative balance is due to FMV of Cash entry.		
35	7710	-42,259.69
Explanation:Negative balance is due to FMV of Cash entry.		

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Unaudited Actuals
2022-23 Budget
Technical Review Checks

Fontana Unified

San Bernardino 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

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

EXCEPTION

FUND	RESOURCE	NEG. EFB
01	6537	-90,721.14
Explanation:21-22 Actual expenses exceeded budget amount, will reduce 22-23 budget.		
Total of negative resource balances for Fund 01		-90,721.14
11	0000	-4,002.58
Explanation:Negative balance is due to FMV of Cash entry		
Total of negative resource balances for Fund 11		-4,002.58
13	0000	-399,874.00
Explanation:Negative balance is due to FMV of Cash entry.		
Total of negative resource balances for Fund 13		-399,874.00

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

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	6537	9790	-90,721.14
Explanation:21-22 Actual expenses exceeded budget amount, will reduce 22-23 budget.			
11	0000	9790	-4,002.58
Explanation:Negative balance is due to FMV of Cash entry.			
13	0000	9790	-399,874.00
Explanation:Negative balance is due to FMV of Cash entry.			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.