

HOLTVILLE UNIFIED SCHOOL DISTRICT

2021-22 Unaudited Actuals/ 2022-23 First Budget Revision Report

September 2022

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Within this packet the Holtville Unified School District presents its 2021-22 Unaudited Actuals Report, as well as its 2022-23 First Budget Revision. The purpose of this report is to provide the District's actual revenues and expenditures for the 2021-22 school year, adjusted for all known accruals. In addition, this report provides the first revision to the 2022-23 Budget projections, as it includes the information updated after the official signing of the State Budget, as well as the District's best estimates for the coming year with updated staffing information. The following forms are included within the report for the Board's Review:

- Form CA: This form is the signed certification by the Clerk/Secretary of the Governing Board, confirming that 1) the report was prepared in accordance with Education Code Section 41010 concerning adherence to the definitions, instructions, and procedures published in the California School Accounting Manual, and 2) the Board approved the annual statement of receipts and expenditures on or before September 15th in accordance with Education Code Section 42100. In addition, the form provides a summary of a few critical data elements contained within the report (CEA, ESMOE, GANN, and ICR forms), which will be further explained below.

- Form 01: This form provides the revenue and expenditure information for the District's General Fund for both the 2021-22 Unaudited Actuals and the 2022-23 Budget projections. The Form is divided between the Unrestricted and Restricted sections of the General Fund, and also includes a column showing the variance between the two years ("% Diff Column). In addition, the form is broken into two sub-sections (by page), sorting expenditures in the first section by "Object" accounting codes (i.e. salaries, benefits, materials, etc.) and in the second section by "Function" accounting codes (i.e. instruction, administration, etc.). Each section is titled at the top of each page. This form concludes with a listing of Restricted program balances for actual data and budget projections.

- Form A: This sheet shows the District's average daily attendance (ADA) for 2021-22 ("P-2 ADA, Annual ADA, and Funded ADA"), as well as the Estimated ADA that will be used for 2022-23 funding ("Estimated P-2 ADA, Estimated Annual ADA, and Estimated Funded ADA"). In the past, the State allowed school districts to use the greater of either 1) current school year ADA, or 2) the ADA from the prior school year. However, due to the attendance issues experienced by schools after the COVID-19 pandemic, the State has now provided schools with the ability to utilize either current year ADA or an alternative calculation that involves three-year rolling averages or multiplying current enrollment by pre-pandemic attendance rates, whichever is greatest. Due to the variables involved under this format, the District is utilizing the State's Fiscal Crisis and Management Assistance Team (FCMAT) calculations, which have also been verified by ICOE and reviewed by the District.

- LCFF Summary and LCFF Calculator Pages: These worksheets were developed by FCMAT and the ICOE Fiscal Advisory Services Department, utilizing the most current information provided by the State on LCFF funding rates and ADA guidelines. These pages show how the LCFF is calculated and how it is broken down. The worksheet has been printed to illustrate columns for HUSD for the 2021-22 and 2022-23 fiscal years, along with two subsequent fiscal years. Future projections are estimates and are for information only. They will assist with Multi-Year Projections in subsequent reporting periods.

- Form CEA: This worksheet has been developed by the California Department of Education (CDE) to illustrate the District's compliance with Education Code 41372, requiring districts to maintain a minimum percentage of expenditures assigned to classroom compensation. The Current Expense Formula in this report only concerns the 2021-22 actuals data and is based on salaries and benefits for classroom personnel, less reductions for certain educational programs. The required percentage a unified district such as HUSD must reach is 55%. The worksheet in this report shows HUSD to have a percentage of 59.85%, demonstrating HUSD's compliance.

- Form CAT: This form is a listing of all the District's Restricted categorical funds from the General Fund. The report, broken down by Federal, State, and Local unearned revenue grants, as well as Federal, State, and Local entitlement programs, shows the close-out data for each General Fund categorical program within HUSD's books. In the worksheet, one can view the revenue and expenditure data, along with any carryover amounts that have been included within this report's 2022-23 Budget Revision.

- Form GANN: This form is a mandatory calculation that is required after the passage of Proposition 4 in the late 1970s, which amended the State Constitution. The purpose of the calculation is to set appropriations limits for California State agencies like school districts. Through the calculation, the State determines how much State Aid is counted toward the District's Gann Limit, and how much counts toward the State's own limit.

- Form PCRAF: This worksheet provides an allocation of any expenditure within the District's General Fund that was not charged to a specific accounting "Goal" in the financial system. For HUSD, the three expenditure areas include general school administration costs, plant maintenance and operations, and pupil transportation.

- Form PCR: This worksheet provides a breakdown of General Fund costs, broken down by educational program or instructional goal. Factored into the sheet are those expenses that were directly charged to that program, along with allocated costs from the PCRAF form and other central administration costs.

- Form ICR: This worksheet calculates an indirect cost percentage, which may be charged to Restricted programs. The indirect cost is levied against these programs as a means of recovering district-level costs that are not directly charged to any one program. Examples of these costs are for district-level personnel that provide data processing, payroll functions, auditing and reporting of programs, as well as budget assistance.

- Form L: This form concerns the District's Lottery allocation for the 2021-22 fiscal year. From the sheet, one can see that the Lotto is divided into Unrestricted and Restricted portions. For HUSD, the Unrestricted portion is used to offset teacher salaries and benefits, while the Restricted portion is used for instructional materials, as is required by State law.

- Form ESMOE: This form replaces the NCMOE form from prior years. With the passage of the "Every Student Succeeds Act" at the Federal level, the "No Child Left Behind Act" has been replaced. However, similar to the NCLB requirements, the District is still mandated to demonstrate a Maintenance of Effort (MOE) of expenditure levels on a per pupil basis. From the worksheet, HUSD has met its MOE.

- Report SEMA and SEMB: These reports show the District's Special Education Maintenance of Effort (MOE) calculations for the actual and budget periods, respectively. As is required, the District must maintain a minimum level of Special Education funding from year-to-year, so this form compares actual expenditures made in Special Education from the prior year (or last year when MOE was passed), compared to the actual expenditures from the year-ended. A challenge within this calculation is the fact that the SELPA provides funds to districts based on *total district* ADA, NOT Special Ed ADA, yet the MOE still must be met. This means that revenues can drop if overall enrollment declines, even if the Special Ed population remains the same or increases. For 2021-22 HUSD has met its Special Ed MOE and is projected to do so again in 2022-23.

- Form ASSET: This form provides a summary of the District's Capital Assets grouped by Land, Land Improvements, Buildings, and Equipment. In addition, the form shows the increases in depreciation of each category for the 2021-22 fiscal year. This schedule will be audited independently and further detailed in the District's annual audit report.

- Form DEBT: The Debt form provides a summary of the District's Debt schedule, along with any increases in new debt and/or recognized debt premiums/discounts, along with decreases in debt. This form also provides liabilities that the District must recognize, including the District's share of the State's pension liability, as well as projected liability of "Other Post-Employment Benefits" for retirees and finally any accrued, but unused vacation balances of current employees. Similar to the Asset form discussed above, the Debt form will be audited and presented in further detail in the annual audit.

- Form SIAA: This form summarizes the Interfund activities for all of the District's funds for 2021-22. The form provides four sections that report actual activity between the District's funds, including: a) Direct Cost transfers (object 5750), b) Indirect Cost transfers (object 7350), c) Interfund Transfers In/Out (objects 8900-8929 and 7600-7629), and finally, d) Due From/To Other Funds (objects 9310 and 9610). Within each of these categories, the figures must balance.

- Cashflow Statement: In the past, cash on hand can become a major issue for school districts. The statement included in this report provides an estimated cashflow for the

2022-23 Budget year. As this report shows, cash on hand for HUSD appears to not be an immediate concern. This is in part to the very healthy reserves that HUSD has carried, along with healthy State Budgets that have not included any cash deferrals. HUSD will continue to keep a watchful eye on the final apportionment schedule enacted after the final State Budget is adopted.

- Forms 08 through 56: These forms summarize all other funds utilized by the school district (outside the General Fund), including: Student Activity Special Revenue Fund, Adult Education, Cafeteria, Building, Capital Facilities, Bond Interest and Redemption, and Debt Service. Summaries of each fund will be provided later in this report.

- Technical Review Checks Printout: These pages verify that the District's 2021-22 and 2022-23 data pass the technical requirements of the State's accounting software.

Background – State and Federal

Despite the easing of the COVID-19 pandemic, both domestic and international troubles continue to present problems for the national economy. Domestically, the current occupant of the Oval Office has signed on to the "progressive" energy policies of Europe and the American hard left to stymie energy production. On the international stage, American weakness has prompted foreign actors to seek conflict. Most notably, war has been raging in Ukraine for nearly seven months, costing the U.S. billions in foreign aid packages. While it appears that the Ukrainians are effectively repelling the Russian invasion, Putin has sought retaliation against Western Europe by decreasing supply of energy resources, setting the stage for a brutal winter in Europe, where energy costs have already risen to over ten times their normal rates. Adding even more "fuel" to this proverbial fire is the unchecked domestic spending in the trillions, causing inflation levels to reach forty year highs, and to persist month after month in spite of the current Administration's propaganda attempts to convince Americans that the economy is doing well. The reality is that unemployment is ticking up, the stock market has taken a nosedive, the housing market is beginning to sour – all bad economic signs.

Here in California, one would not know that the economy is about to collapse, at least not from the standpoint of the State Budget. Touting record-breaking tax revenues, the one-party rulers of California are basking in the glow of what they deem to be budget surpluses. While it is true that tax revenues have been way up in the last two years, one needs to ask how we have seen record tax collections in an era where COVID shut down much of the economic activity. As Christopher Thornberg of the Times of San Diego wrote, "The last two years might be best characterized as the 'stimulus bubble era'. Yes, the pandemic was a tragic natural disaster, but it was a completely different kind of recession with few long-term consequences. A bit of economic help would have served the purpose just fine, but instead, in today's era of populist politics, the stimulus firehose was turned on…. This is what is driving soaring as well as state tax revenues. But it can't last." As Thornberg points out in the article, whereas California's personal income taxes typically make up about 25% of the state's revenues, in 2022-23, they are expected to constitute a full two-thirds. Clearly, the economic bubble created by stimulus is waiting to pop.

With all that being said, however, the current fiscal factors for schools do not reflect any pending economic slowdown. The information below was used for the closeout of 2021-22 and the 2022-23 Budget in this report:

2021-22 Local Control Funding Formula Factors:

- Cost of living adjustment (COLA) = 1.70% Statutory COLA
- COLA Augmentation = 3.37% increase
- 2021-22 Funded P-2 ADA for HUSD (including ICOE supplemental ADA) = 1,548.35
- 2021-22 HUSD CalPads Total Enrollment = 1,595
- Unduplicated Pupil Count = 1,301
- Rolling UPP (used to determine LCFF Supplemental/Concentration funding) = 80.84%

Other 2021-22 GF UR Factors:

- Mandated Cost Block Grant = $32.79/ADA (Grades K-8), $63.17/ADA (Grades 9-12)
- UR Lotto Projection = $176.94 per ADA

2022-23 Local Control Funding Formula Factors:

- Cost of living adjustment (COLA) = 6.56 Statutory COLA
- Additional LCFF "investment" COLA = 6.28%
- 2021-22 Funded P-2 ADA for HUSD (including ICOE supplemental ADA) = 1,548.01
- 2021-22 HUSD CalPads Total Enrollment = 1,595
- Unduplicated Pupil Count = 1,301
- Rolling UPP (used to determine LCFF Supplemental/Concentration funding) = 81.06%

Other 2022-23 GF UR Factors:

- Mandated Cost Block Grant = $34.94/ADA (Grades K-8), $67.31/ADA (Grades 9-12)
- UR Lotto Projections = $170 per ADA

It is important to note that the 2022-23 figures represent the State's current budget assumptions. Should economic troubles affect State revenues significantly, it stands to reason that school budgets would be affected as well.

Background – Local

For Holtville Unified, the greatest concern has been with student enrollment. 2021-22 saw a slight decrease in enrollment of 17 students over the prior year. While this was only a small change in enrollment, like most every school district in California post-COVID, attendance did not recover in the first full-year of reopening since the pandemic started. The 2021-22 P-2 ADA totaled 1,475.21 (includes ICOE Supplemental ADA). Thankfully, the State made mitigation efforts to offset the poor attendance that was experienced State-wide. Even though these mitigation efforts are ongoing into the 2022-23 school year, the District is making efforts to focus on improving attendance as quickly as possible to not just improve the financial situation, but to also help with bringing students back to pre-pandemic proficiency levels.

2021-22 Variances

As mentioned earlier, one of the major components of this report is to provide the actual closing figures for 2021-22. The following sections will provide these close-out figures, as well as a look at the variances between those figures and the projections that were last reported in the Estimated Actuals Report from June.

2021-22 GF Unrestricted Variances

The following chart summarizes the differences between Actual 2021-22 GF UR Revenues presented in this report and the Estimated figures presented in June.

GF Unrestricted Revenues	2021-22 Estimated Actuals	2021-22 Unaudited Actuals	Variance	Explanation
LCFF State Aid	11,669,761	9,663,661	(2,006,100)	Due to revised tax collections, much of the LCFF was shifted to the EPA account. However, the District's overall total LCFF funding saw a significant increase (+$287,000) due to the State's ADA mitigation solution, which allowed HUSD additional ADA over the Estimated Actuals.
Education Protection Account	3,946,778	6,282,424	2,335,646	As explained above, this increase in revenues is due to updated estimates on the State EPA shifted from State Aid.
LCFF State Aid - PY	-	(1)	(1)	This slight variance is due to adjustment to prior year LCFF calculations.
LCFF - Local Prop Taxes	3,203,532	3,160,927	(42,605)	Variance is due to the difference between projected and actual local tax receipts.
Federal Revenue	-	-	-	No change over prior budget estimates.
Other State Revenue (Non-LCFF)	317,930	325,226	7,296	The additional revenue is due to updated Lotto projections provided by School Services of California.
Local Revenue	102,559	(128,956)	(231,514)	The large variance is due to the requirement that district adjust cash held in the County treasury to Fair Market Value (-$261,900), partially offset by the receipt of additional interest (+$8,200) and other local revenues (+$22,200) such as transportation billings, library fines, AP Fees, and County FIS revenue share.

Interfund Transfers In	-	-	-	No change over prior budget estimates.
UR Contributions to Restricted	(1,643,457)	(1,498,820)	144,638	Restricted Contributions were under budget (representing a gain to the GF UR bottom line) due to changes in required contributions to Special Ed Resources (+$99,800) and the Maintenance Account (+$44,800).
Total GF UR Revenues	**17,597,103**	**17,804,462**	**207,360**	

As you can see from the above, 2021-22 GF UR Revenues increased due to LCFF additional ADA claimed, along with better than anticipated transfers to Restricted accounts, less the large Fair Market Value adjustment required by new audit guidelines.

The table below summarizes the changes to GF UR expenditures since the Estimated Actuals:

GF Unrestricted Expenditures	2021-22 Estimated Actuals	2021-22 Unaudited Actuals	Variance	Explanation
Certificated Salary Expense	8,990,310	9,009,745	19,435	Certificated actual expenses overall came in over budget as a combination of the following expenses: Teacher Salaries (-$35,300), Teacher Extra Duty (-$32,900), Substitutes (+$85,900), Pupil Support Salaries (-$20,200), and Pupil Support Extra Duty (+$22,000).
Classified Salary Expense	2,413,866	2,390,428	(23,438)	Classified actual expenses overall came in over budget as a combination of the following expenses: Instructional Aides (-$1,100), Inst Aide Extra Duty (-$8,900), Support Salaries (-$61,500), Support Extra Duty and Subs (+$24,200), Office Staff (-$3,000), Office Extra Duty (-$9,200), Other Classified such as yard duty (+$36,100).
Employee Benefits	3,929,323	3,744,903	(184,420)	Payroll benefits, taxes, and health/welfare expenses came in under budget primarily due to overbudgeting of health/welfare costs.
Materials/Supplies	563,715	454,419	(109,296)	Materials/Supplies expense was under budget due to unspent budgets in textbook adoption expense (-$51,600), district departments (-$11,400), and school sites (-$46,200).

Travel/Professional Services	1,528,341	1,529,524	1,183	Travel/Conference/Professional Services expense was slightly over budget due to school site overspending (+$1,800), offset partially by unspent budgets in district departments (-$600).
Depreciable Assets/Improvements	78,176	75,254	(2,922)	Capital Outlay expenses were under budget slightly as project expense fort the E-Rate fiber project was slightly under budget.
Transfers to ICOE (County Sp Ed)	81,738	83,369	1,631	Transfers to ICOE for County-educated HUSD Sp Ed students increased due to the change in LCFF calculator.
Indirect Cost Recovery	(271,679)	(159,498)	112,181	Indirect cost claimed in 2021-22 on categorical budgets was less than budgeted, representing a loss to the GF UR bottom line. This is due to the fact that not all categorical funds budgeted were expended, leaving less to be claimed under indirect cost.
Debt Service	-	-	-	No change over prior budget estimates.
Interfund Transfers - Out	260,000	260,000	-	No change over prior budget estimates.
Total GF UR Expenditures	**17,573,790**	**17,388,144**	**(185,646)**	

As can be seen above, there were significant savings in expenditures between Actuals and the prior projection in June. This is primarily due to benefits savings and unspent materials budgets.

2021-22 GF Restricted Variances

The other side of the General Fund is the Restricted Budget, which houses the District's supplemental programs, often referred to as "categorical" funds. This side of the Budget houses federal funds such as Title I Low Income, Title IIA Teacher Quality, and Title III Limited English Proficiency, as well as the numerous resource codes for Federal COVID stimulus funds. In addition, there are increasingly more State categorical programs on the Restricted side of the budget including the Career Tech Ed Incentive Grant, Ag Incentive Grant, and AB602 Special Ed Funds. Finally, there are a few local grants on this side of the budget as well, including dissolved RDA Pass-through payments, County-led grant programs such as After School Education and Safety (ASES) and the Strong Workforce Program.

The following table illustrates the variances in GF Restricted Revenues since the last update.

GF Restricted Revenues	2021-22 Estimated Actuals	2021-22 Unaudited Actuals	Variance	Explanation
Federal Revenue	9,685,756	2,744,319	(6,941,437)	Actual Federal Revenues for 2021-22 were significantly under budget as State accounting rules require that grant funds, which most Federal programs are designated as, be treated as deferred revenue accounts, such as COVID federal stimulus funds (-$6.77 million), which did not get spent down. The vast majority of these funds will be carried forward to 2022-23.
Other State Revenue	3,237,823	3,005,657	(232,166)	State Revenues similarly include several grant programs that defer revenue to the following fiscal year, including ASES (-$48,200), A-G (-$119,800), and MS Academy funds (-$41,300). In addition, though, bus grants were booked in prior year that did not realize their same amounts as the actual cost of the buses was significantly less than their anticipated cost (-$68,100). These revenue negatives were partially offset by better receipts over budget for Restricted Lotto (+$22,700) and an increased STRS on-behalf (+$23,400).
Local Revenue	1,445,333	1,230,584	(214,749)	Local Revenues were under budget due to deferred programs such as the County-led ASES program (-$48,200) and Strong Workforce (-$161,900).
UR Contributions to Restricted	1,643,457	1,498,820	(144,638)	Restricted Contributions were under budget as per the reasons listed previously in the GF UR Revenue table above.
Total GF Restricted Revenues	**16,012,369**	**8,479,379**	**(7,532,990)**	

Above you can see that the large variance is due to deferred revenues on restricted grants. Those funds will be available as carryover in the 2022-23 school year.

The table below shows the variances in GF Restricted Expenditures since the last budget update.

GF Restricted Expenditures	2021-22 Estimated Actuals	2021-22 Unaudited Actuals	Variance	Explanation
Certificated Salary Expense	2,376,467	1,923,731	(452,736)	Certificated Bargaining Unit Salaries (Objects 1100/1200) were under budget (-$112,200) due to unfilled grant positions. Subs/Stipends/Extra Duty salaries were under budget as well (-$322,400) due to unspent grant funds. Admin salaries came in under budget (-$18,200) due to unspent admin budgets.
Classified Salary Expense	1,285,767	1,144,206	(141,561)	Instructional aide salary expense (-$82,900) and support staff expense (-$67,600) were far under budget due to unspent grant funds (i.e. ELOP). This was partially offset by an increase in office expense (+$8,900) due to increased summer staff.
Employee Benefits	2,225,074	2,038,556	(186,518)	Payroll benefits, taxes, and health/welfare expenses were far under budget due to the change of salaries discussed above.
Materials/Supplies	1,855,455	818,121	(1,037,334)	Materials/Supplies budgets were far under budget due to unspent program funds. These funds will be carried forward to the next fiscal year.
Travel/Professional Services	1,188,177	654,004	(534,173)	Materials/Supplies budgets were far under budget due to unspent program funds. These funds will be carried forward to the next fiscal year.
Depreciable Assets/Improvements	8,536,798	1,387,399	(7,149,399)	Materials/Supplies budgets were far under budget due to unspent program funds. These funds will be carried forward to the next fiscal year.
Indirect Cost Recovery	199,529	125,629	(73,900)	Indirect fees collected were under budget due to all of the unspent categorical funds in 2021-22.
Interfund Transfers Out	160,000	160,000	-	No change over prior budget estimates.
Total GF Restricted Expenditures	**17,827,267**	**8,251,647**	**(9,575,621)**	

From the above, you can see that all expense categories on GF Restricted side were all far under budget, due to many grant programs being underspent. This is in part due to all of the new categorical programs started by the State in the prior fiscal year. Like all other school districts, HUSD is trying to put plans in place for these new programs to assist students, but the planning and implementation of these grants is a lengthy process.

The 2021-22 Bottom Line

The HUSD Unaudited Actuals 2021-22 Bottom Line figures are summarized in the following table:

2021-22 GF Bottom Line	General Fund Unrestricted	General Fund Restricted	Totals
LCFF State Aid	9,663,661	-	9,663,661
Education Protection Account	6,282,424	-	6,282,424
LCFF State Aid - Prior Year	(1)	-	(1)
Local Property Taxes	3,160,927	-	3,160,927
Federal Revenue	-	2,744,319	2,744,319
Other State Revenue (Non-RL)	325,226	3,005,657	3,330,883
Local Revenue	(128,956)	1,230,584	1,101,628
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(1,498,820)	1,498,820	-
TOTAL REVENUES	**17,804,462**	**8,479,379**	**26,283,841**
2021-22 GF Bottom Line	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
Certificated Salary Expense	9,009,745	1,923,731	10,933,476
Classified Salary Expense	2,390,428	1,144,206	3,534,634
Employee Benefits	3,744,903	2,038,556	5,783,459
Materials/Supplies	454,419	818,121	1,272,540
Professional Services	1,529,524	654,004	2,183,528
Depreciable Assets/Improvements	75,254	1,387,399	1,462,653
Transfers to ICOE/IVROP	83,369	-	83,369
Indirect Cost Recovery	(159,498)	125,629	(33,870)
Debt Service	-	-	-
Interfund Transfers - Out	260,000	160,000	420,000
TOTAL EXPENSES	**17,388,144**	**8,251,647**	**25,639,790**
2021-22 GF Bottom Line	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
NET GAIN/LOSS	**416,319**	**227,732**	**644,051**
AUDIT ADJUSTMENTS	**-**	**(534,820)**	**(534,820)**
JULY 1 BEGINNING BALANCE	**7,408,013**	**2,628,639**	**10,036,652**
JUNE 30 ENDING BALANCE	**7,824,331**	**2,321,552**	**10,145,883**

Of the GF UR ending balance:

- $25,000 is designated to the revolving cash account (approximately 0.10%)
- (-$215,956) is designated as Fair Market Adjustment to the Cash held in the County Treasury, a GASB requirement (approximately -0.84%)
- $769,194 is assigned to the minimum 3% reserve level
- $182,575 is assigned to Prepaid Expense from the ELA Adoption (approximately 0.71%)

- $7,063,518 in additional Reserve for Economic Uncertainties that may be used for future capital improvements and/or to offset declining enrollment (approximately 26.94%)

To summarize the 2021-22 section above, clearly HUSD's financials performed well. The GF UR side of the budget outperformed the Estimated Actuals projections by approximately $393,000, a result primarily of the larger than anticipated ADA mitigation measures provided for by the State.

From the Restricted side of the GF, there are large carryover amounts into 2022-23. This carryover is a reflection of the COVID mitigation dollars, that the District plans to utilize on large, one-time expenditures to assist with addressing pressing facilities needs that are directly impacted by the changes brought on by the pandemic, and the threat of future school closures. In addition, the State has created new, large programs on the Restricted side of the budget, most notably the Expanded Learning Opportunities Program (ELOP), which will allow the District to provide many more options before and after school, and during school breaks. The challenge in operating this program is finding staff to provide services, and those plans are being made for the 2022-23 school year.

2022-23 Variances

In addition to looking at the 2021-22 actual data, this report also examined variations between the 2022-23 July 1 Budget figures from June and the First Budget Revision projections in this report. Similar to the Actuals section above, the following sections provide variances for both the Unrestricted and Restricted portions of the General Fund 2022-23 Budget.

2022-23 GF Unrestricted Variances

The table below summarizes the differences in GF UR revenues between the current 2022-23 General Fund projections and the July 1 Budget Adoption.

GF Unrestricted Revenues	2022-23 July 1 Budget	2022-23 First Budget Revision	Variance	Explanation
LCFF State Aid	13,484,530	14,291,005	806,475	LCFF Revenues, including State Aid, EPA, and Local Property Taxes, is budgeted to increase greatly over the July Adoption due to increases in both COLA (increase of 3%) and ADA (from 1509 to 1548) due to State mitigation efforts.
Education Protection Account	3,902,975	4,236,671	333,696	The increase in EPA is due to updated tax collection projections.
LCFF State Aid - PY	-	-	-	No change over prior budget adoption.

LCFF - Local Prop Taxes	3,059,754	3,013,001	(46,753)	Reduction in Local Prop Taxes is due to updated projections based on 2021-22 actual taxes collected.
Federal Revenue	-	-	-	No change over prior budget adoption.
Other State Revenue (Non-LCFF)	326,182	330,141	3,959	The small increase in projected revenues is due to updated projections for the State Mandated Cost Block Grant (+$800) and UR Lotto (+$3,200).
Local Revenue	48,300	48,300	-	No change over prior budget adoption.
Interfund Transfers In	-	-	-	No change over prior budget adoption.
UR Contributions to Restricted	(1,767,897)	(1,783,909)	(16,012)	Budgeted UR Contributions to Restricted programs have increased due to reductions in estimates for Sp Ed program contributions (-$18,400) are expected to increase (a negative to GF UR), offset partially by a decreased CTEIG contribution (+$2,400).
Total GF UR Revenues	**19,053,844**	**20,135,210**	**1,081,366**	

The chart below summarizes the variances in GF UR expenditures.

GF Unrestricted Expenditures	2022-23 July 1 Budget	2022-23 First Budget Revision	Variance	Explanation
Certificated Salary Expense	9,154,134	9,369,891	215,757	Certificated Bargaining Unit Salaries (Objects 1100/1200) are estimated to increase (+$146,900) due to actual salary placements and the additional of a counseling position, Subs/Stipends/Extra Duty salaries (Objects 1130/1230/1170/1270) budgets have decreased (-$69,400) to eliminate LCAP tutoring as the ELOP will cover these costs moving forward, and Admin is set to increase (+$138,300) due to the addition of another administrator to cover Projects and LCAP, a position previously split with a Principal position that is now full time.

Classified Salary Expense	2,582,781	2,748,115	165,334	Instructional aide salary expense is budgeted to increase over the adoption (+$117,000) to expand services in the classroom, support staff budgets increased (+$4,800) to account for actual step/column movement, and clerical staff will increase ($43,500) due to additional health clerks.
Employee Benefits	4,437,078	4,621,087	184,009	Payroll benefits, taxes, and health/welfare budgets increased from the budget adoption to account for the above changes in salaries, as well as changes to h/w contributions, and payroll/benefit rates.
Materials/Supplies	530,555	539,686	9,131	Materials/Supplies expense are estimated to increase due to additional site budget requests.
Travel/Professional Services	1,698,347	1,735,252	36,905	Travel/Conf/Prof Serv are estimated to increase primarily due to additional budget for the SRO Contract (+$10,000), prop and liability insurance premiums (+$9,000.00), and other site and departmental budget increases.
Depreciable Assets/Improvements	-	634,443	634,443	Capital Outlay budgets have been established to pay for the prior year Pine concrete project that was unfinished in 2021-22 (+$134,443), as well as an additional $500,000 in contingency costs for ongoing COVID mitigation and Measure G projects.
Transfers to ICOE (County Sp Ed)	87,388	87,388	-	No change over prior budget.
Indirect Cost Recovery	(156,473)	(395,101)	(238,628)	Additional indirect cost has been added to the Restricted side of the Budget (a positive to the GF UR bottom line) due to the inclusion of additional grants and prior year carryover funds.
Debt Service	-	-	-	No change over prior budget.
Interfund Transfers - Out	260,000	260,000	-	No change over prior budget.
Total GF UR Expenditures	**18,593,810**	**19,600,761**	**1,006,951**	

2022-23 GF Restricted Variances

The following variances on the Restricted side of the budget are more drastic, as the inclusion of carryover funds from 2021-22 Actuals are now included in the 2022-23 projections. In addition, with the inclusion of new grants such as the Expanded Learning Opportunities Program (ELOP), the variance is even greater since Budget Adoption.

GF Restricted Revenues	2022-23 July 1 Budget	2022-23 First Budget Revision	Variance	Explanation
Federal Revenue	1,786,709	8,602,322	6,815,613	Federal Revenues are expected to increase significantly as carryover is added to 2022-23. For exmaple, COVID one-time relief funds (+$6.80 million) makes up the lion share of this increase.
Other State Revenue	1,989,782	3,383,772	1,393,990	State Revenues also will increase drastically due to carryover, as well as new revenue streams. The largest example of this is the ELOP (+$1.15 million) due to both carryover and a larger allocation in 2022-23 due to the budget signing.
Local Revenue	794,300	1,135,706	341,407	Local Revenues also increase similarly. For example, ASES (+$48,200) and Strong Workforce (+173,300) add carryover while AB602 Sp Ed funds are budgeted to increase (+$119,900) due to the increase in State Sp Ed funding.
UR Contributions to Restricted	1,767,897	1,783,909	16,012	Restricted Contributions are projected to increase due to the changes discussed in the GF UR Contributions section above.
Total GF Restricted Revenues	**6,338,687**	**14,905,709**	**8,567,022**	

Similarly, on the expenditure side of the budget, addition of carryover and new funds yielded large increases.

GF Restricted Expenditures	2022-23 July 1 Budget	2022-23 First Budget Revision	Variance	Explanation
Certificated Salary Expense	2,144,302	3,149,207	1,004,905	Certificated Salary expense is expected to increase substantially due to the carryover of funds detailed above. This includes the ELOP, which includes large extra duty budgets to assist in this new program.
Classified Salary Expense	1,095,423	1,452,553	357,130	Classified Salary expense is expected to increase substantially due to the carryover of funds detailed above. This includes the ELOP, which includes large extra duty budgets to assist in this new program.
Employee Benefits	2,210,967	2,595,934	384,966	Payroll benefits, taxes, and health/welfare expenses increased due to the change of salaries discussed above.
Materials/Supplies	442,601	1,411,612	969,012	Materials/Supplies budgets also increase drastically again due to inclusion of carryover and new funding sources such as ELOP.
Travel/Professional Services	426,385	1,226,551	800,166	Travel/Prof Services budgets also increase drastically again due to inclusion of carryover and new funding sources such as ELOP.
Depreciable Assets/Improvements	25,000	6,876,863	6,851,863	Depreciable Assets budgets increased drastically as well due to the inclusion of Federal COVID funds that are planned to be used in facilities mitigation projects.
Indirect Cost Recovery	112,930	351,558	238,628	Indirect fees are projected to increase due to reasons mentioned in the GF UR section above.
Interfund Transfers Out	160,000	162,984	2,984	Transfers out are budgeted to increase to account for the additional funds received in the prior year above the 2021-22 budget. These funds will be sent to Debt Service Fund# 56.
Total GF Restricted Expenditures	**6,617,608**	**17,227,261**	**10,609,652**	

The 2022-23 Bottom Line

The chart below summarizes the updated projected summary of 2022-23 Budget figures.

2022-23 GF Bottom Line	General Fund Unrestricted	General Fund Restricted	Totals
LCFF State Aid	14,291,005	-	14,291,005
Education Protection Account	4,236,671	-	4,236,671
LCFF State Aid - Prior Year	-	-	-
Local Property Taxes	3,013,001	-	3,013,001
Federal Revenue	-	8,602,322	8,602,322
Other State Revenue (Non-RL)	330,141	3,383,772	3,713,913
Local Revenue	48,300	1,135,706	1,184,006
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(1,783,909)	1,783,909	-
TOTAL REVENUES	**20,135,210**	**14,905,709**	**35,040,919**
2022-23 GF Bottom Line	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
Certificated Salary Expense	9,369,891	3,149,207	12,519,098
Classified Salary Expense	2,748,115	1,452,553	4,200,668
Employee Benefits	4,621,087	2,595,934	7,217,020
Materials/Supplies	539,686	1,411,612	1,951,298
Professional Services	1,735,252	1,226,551	2,961,803
Depreciable Assets/Improvements	634,443	6,876,863	7,511,306
Transfers to ICOE/IVROP	87,388	-	87,388
Indirect Cost Recovery	(395,101)	351,558	(43,543)
Debt Service	-	-	-
Interfund Transfers - Out	260,000	162,984	422,984
TOTAL EXPENSES	**19,600,761**	**17,227,261**	**36,828,021**
2022-23 GF Bottom Line	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
NET GAIN/LOSS	**534,449**	**(2,321,552)**	**(1,787,102)**
AUDIT ADJUSTMENTS	**-**	**-**	**-**
JULY 1 BEGINNING BALANCE	**7,824,331**	**2,321,552**	**10,145,883**
JUNE 30 ENDING BALANCE	**8,358,780**	**-**	**8,358,780**

Of the estimated ending balance:

- $25,000 is designated to the revolving cash account (approximately 0.07%)
- (-$215,956) is designated as Fair Market Adjustment to the Cash held in the County Treasury, a GASB requirement (approximately -0.59%)
- $1,014,841 is assigned to the minimum 3% reserve level
- $182,575 is assigned to Prepaid Expense from the ELA Adoption (approximately 0.50%)
- $7,262,320 in additional Reserve for Economic Uncertainties that may be used for future capital improvements and/or to offset declining enrollment (approximately 19.72%)

To summarize the 2022-23 section above, clearly HUSD's financials are healthy. On the GF UR side of the Budget, it is projected to be "in the black" for the 2022-23 school year. This is a positive change over the July 1 Budget projection, indicating a swing of approximately $74,000. The positive GF UR outlook is due entirely to the State's funding increases in the LCFF COLA, along with additional LCFF dollars brought on by ADA mitigation efforts. These large increases in revenues were partially offset by HUSD's decision to bring back many positions that were included during the pandemic (i.e. health aides and additional instructional aides) in an effort to provide much-needed services.

From the Restricted side of the GF, the large increase in Revenues and Expenditures were the result of new funding sources and the inclusion of carryover funds from the prior year, the vast majority of these being from Federal COVID funds and the ELOP. These programs bring large revenues and expenditures such as additional positions and capital outlay. With the exception of Special Education and Maintenance, the District will ensure that categorical programs such as these run within their budgets and do not represent long-term cost to the Unrestricted side of the Budget.

OTHER FUNDS

STUDENT ACTIVITY SPECIAL REVENUE FUND

The Student Activity Special Revenue Fund represents the combined Student Body accounts operated by the different school sites within the District. These funds are raised and expended by the different student site councils, and represent sales for fundraisers, donations, and expenditures of student trips and other student club supplies. The 2021-22 Unaudited Actuals ending balance is $236,671 and is projected to remain the same in 2022-23.

ADULT EDUCATION FUND

In addition to the General Fund, the District also runs an Adult Education program that is accounted for in a separate fund (Fund 110). The regular Adult Ed program exists through a consortium funding model at a county level, and will service basic Adult Education High School Diploma and ESL programs. The 2021-22 Unaudited Actuals ending balance is $66,464. The 2022-23 Budget ending balance is projected to be $83,781.

CAFETERIA FUND

The District cafeteria is also run under a separate fund (Fund 130). The 2021-22 Unaudited Actuals ending balance is $1,047,654. The projected ending balance in the 2022-23 Budget is estimated at $1,087,597.

BUILDING FUND

The Building Fund (Fund 210) holds the revenues and expenditures for the Certificate of Participation (COP) issued by the District during the 2015-16 fiscal year, as well as the GO Bond proceeds from the 2018 election, series A and B issuances. The 2021-22 Unaudited Actuals

ending balance is $4,426,942. The District is currently using these funds on capital facility projects, most notably the HMS Gymnasium project and supplementing COVID mitigation projects, that will continue into the 2022-23 school year, and has budgeted to spend the fund down to zero by 6/30/23.

CAPITAL FACILITIES FUND

The Capital Facilities Fund (Fund 250) accounts for all the developer fees collected by the District when new construction projects take place within the city of Holtville. The District charges were increased in accordance with Education Code and the State Allocation Board's biennial inflation adjustment to $4.08/square foot for residential construction and $0.66/square foot for commercial development. These charges represent the mitigation of the impact of new construction within the city and can be used to fund projects within the District to accommodate new growth in student enrollment. The District is currently utilizing these funds to assist in construction of the HMS Gym. The 2021-22 Unaudited Actuals ending balance is $83,616. The budgeted ending balance in the 2022-23 fiscal year is projected to be $0, as the District is hoping to continue to use these funds for capital improvement projects in conjunction with the funds from Fund 210.

THE BOND INTEREST AND REDEMPTION FUND

The Bond Interest and Redemption Fund is maintained within the District's financials, but is run by the Imperial County Tax Assessor's Office. This fund tracks property tax receipts related to the District's 2002 and 2018 voter-approved General Obligation Bonds, as well as the principal and interest payments made to bond holders. The Unaudited Actuals ending balance for 2021-22 is $1,199,477 and is currently budgeted to close at $970,311 in 2022-23. Please note that the 2021-22 actual figures contained in this report were entered into the District's books utilizing information provided by the Imperial County Assessor's Office. 2022-23 information was derived from District estimates, based on prior year revenues and budget year expected bond principal and interest payments.

THE DEBT SERVICE FUND

The Debt Service Fund serves to issue payments for privately-placed debt that the District has issued. This debt includes a 2006-07 COP issuance, the 2007-08 Qualified Zone Academy Bond (QZAB) issuance, the 2011-12 QSCB issuance, and the recent 2015-16 COP issuance. Funds needed to pay down the debt are received from both District General Funds, as well as pass-through payments made to the District as a result of the dissolution of the City of Holtville Redevelopment Agency (as mandated by State law). The 2021-22 Unaudited Actuals ending balance is $310,777, while the projected ending balance for the 2022-23 Budget is $271,645.

In Closing

There is still much work to do at HUSD to navigate the changing landscape in Education today. With the challenges brought on by the COVID-19 crisis and economic uncertainty, State tax revenues are at high risk. In addition, increasing employment costs (particularly in the area of

district contributions to employee retirement systems), enrollment concerns, and pressure from the State to increase "supplemental" funds while ignoring core costs, all put pressure on school district financials. To be compliant with County and State guidelines, the District must strive to maintain balanced budgets. The HUSD Business Office hopes that this report is helpful in providing timely information to facilitate prudent financial decisions. For that reason, HUSD Staff recommend that the Board approve the 2021-22 Unaudited Actuals/ 2022-23 First Budget Revision Report.

Any questions regarding this, or any other financial concerns of the District may be directed toward John-Paul Wells, Assistant Superintendent via telephone at 760-356-2974 or email at jpwells@husd.net.

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: _____ Date of Meeting: Sep 21, 2022
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

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

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

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

For County Office of Education:	For School District:
Norma Fajardo	John Paul Wells
Name	Name
CBO, Business Services	Assistant Superintendent
Title	Title
760-312-6585	760-356-2974, ext 7203
Telephone	Telephone
nfajardo@icoe.org	jpwells@husd.net
E-mail Address	E-mail Address

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)	59.85%
	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	$11,631,567.72
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$11,631,567.72
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	6.82%

1/15/2021

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	19,107,011.33	0.00	19,107,011.33	21,540,677.00	0.00	21,540,677.00	12.7%
2) Federal Revenue		8100-8299	0.00	2,744,318.50	2,744,318.50	0.00	8,602,322.17	8,602,322.17	213.5%
3) Other State Revenue		8300-8599	325,226.25	3,005,657.03	3,330,883.28	330,141.47	3,383,771.80	3,713,913.27	11.5%
4) Other Local Revenue		8600-8799	(128,955.54)	1,230,583.86	1,101,628.32	48,300.00	1,135,706.44	1,184,006.44	7.5%
5) TOTAL, REVENUES			19,303,282.04	6,980,559.39	26,283,841.43	21,919,118.47	13,121,800.41	35,040,918.88	33.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,009,745.33	1,923,730.72	10,933,476.05	9,369,890.62	3,149,206.99	12,519,097.61	14.5%
2) Classified Salaries		2000-2999	2,390,427.74	1,144,206.20	3,534,633.94	2,748,115.03	1,452,552.59	4,200,667.62	18.8%
3) Employee Benefits		3000-3999	3,744,902.94	2,038,556.47	5,783,459.41	4,621,086.84	2,595,933.61	7,217,020.45	24.8%
4) Books and Supplies		4000-4999	454,419.00	818,121.41	1,272,540.41	539,685.88	1,411,612.23	1,951,298.11	53.3%
5) Services and Other Operating Expenditures		5000-5999	1,529,523.63	654,004.43	2,183,528.06	1,735,251.95	1,226,551.01	2,961,802.96	35.6%
6) Capital Outlay		6000-6999	75,254.41	1,387,398.81	1,462,653.22	634,443.00	6,876,863.06	7,511,306.06	413.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	83,369.05	0.00	83,369.05	87,388.00	0.00	87,388.00	4.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(159,498.33)	125,628.56	(33,869.77)	(395,100.65)	351,557.65	(43,543.00)	28.6%
9) TOTAL, EXPENDITURES			17,128,143.77	8,091,646.60	25,219,790.37	19,340,760.67	17,064,277.14	36,405,037.81	44.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,175,138.27	(1,111,087.21)	1,064,051.06	2,578,357.80	(3,942,476.73)	(1,364,118.93)	-228.2%
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	260,000.00	160,000.00	420,000.00	260,000.00	162,983.50	422,983.50	0.7%
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	(1,498,819.64)	1,498,819.64	0.00	(1,783,908.60)	1,783,908.60	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,758,819.64)	1,338,819.64	(420,000.00)	(2,043,908.60)	1,620,925.10	(422,983.50)	0.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			416,318.63	227,732.43	644,051.06	534,449.20	(2,321,551.63)	(1,787,102.43)	-377.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,408,012.55	2,628,639.20	10,036,651.75	7,824,331.18	2,321,551.63	10,145,882.81	1.1%
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)			7,408,012.55	2,628,639.20	10,036,651.75	7,824,331.18	2,321,551.63	10,145,882.81	1.1%
d) Other Restatements		9795	0.00	(534,820.00)	(534,820.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,408,012.55	2,093,819.20	9,501,831.75	7,824,331.18	2,321,551.63	10,145,882.81	6.8%
2) Ending Balance, June 30 (E + F1e)			7,824,331.18	2,321,551.63	10,145,882.81	8,358,780.38	0.00	8,358,780.38	-17.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	182,575.30	0.00	182,575.30	182,575.32	0.00	182,575.32	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,321,551.63	2,321,551.63	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,616,755.88	0.00	7,616,755.88	8,151,205.06	0.00	8,151,205.06	7.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,107,842.72	2,178,874.66	10,286,717.38				
1) Fair Value Adjustment to Cash in County Treasury		9111	(215,955.61)	0.00	(215,955.61)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
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	29,313.74	0.00	29,313.74				
4) Due from Grantor Government		9290	358,017.70	1,326,833.22	1,684,850.92				
5) Due from Other Funds		9310	33,869.77	0.00	33,869.77				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	182,575.30	0.00	182,575.30				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			8,520,663.62	3,505,707.88	12,026,371.50				
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	696,332.44	354,080.57	1,050,413.01				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	830,075.68	830,075.68				
6) TOTAL, LIABILITIES			696,332.44	1,184,156.25	1,880,488.69				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			7,824,331.18	2,321,551.63	10,145,882.81				

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	9,663,661.00	0.00	9,663,661.00	14,291,005.00	0.00	14,291,005.00	47.9%
Education Protection Account State Aid - Current Year		8012	6,282,424.00	0.00	6,282,424.00	4,236,671.00	0.00	4,236,671.00	-32.6%
State Aid - Prior Years		8019	(1.00)	0.00	(1.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	28,082.38	0.00	28,082.38	28,082.00	0.00	28,082.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	3,580,883.30	0.00	3,580,883.30	3,580,884.00	0.00	3,580,884.00	0.0%
Unsecured Roll Taxes		8042	326,611.05	0.00	326,611.05	326,611.00	0.00	326,611.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	25,710.29	0.00	25,710.29	25,710.00	0.00	25,710.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(942,225.00)	0.00	(942,225.00)	(942,225.00)	0.00	(942,225.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	147,667.32	0.00	147,667.32	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	258.99	0.00	258.99	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			19,113,072.33	0.00	19,113,072.33	21,546,738.00	0.00	21,546,738.00	12.7%
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	(6,061.00)	0.00	(6,061.00)	(6,061.00)	0.00	(6,061.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			19,107,011.33	0.00	19,107,011.33	21,540,677.00	0.00	21,540,677.00	12.7%
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	234,932.85	234,932.85	0.00	216,953.83	216,953.83	-7.7%
Special Education Discretionary Grants		8182	0.00	54,848.07	54,848.07	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	345,370.44	345,370.44	0.00	349,012.00	349,012.00	1.1%
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		729,074.84	729,074.84		714,724.15	714,724.15	-2.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		91,271.33	91,271.33		114,421.20	114,421.20	25.4%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		73,401.48	73,401.48		115,647.52	115,647.52	57.6%
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		38,291.98	38,291.98		101,492.35	101,492.35	165.0%
Career and Technical Education	3500-3599	8290		18,936.69	18,936.69		19,614.00	19,614.00	3.6%
All Other Federal Revenue	All Other	8290	0.00	1,158,190.82	1,158,190.82	0.00	6,970,457.12	6,970,457.12	501.8%
TOTAL, FEDERAL REVENUE			0.00	2,744,318.50	2,744,318.50	0.00	8,602,322.17	8,602,322.17	213.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	65,899.00	0.00	65,899.00	68,282.00	0.00	68,282.00	3.6%
Lottery - Unrestricted and Instructional Materials		8560	259,327.25	123,756.01	383,083.26	261,859.47	102,870.00	364,729.47	-4.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		232,126.14	232,126.14		259,033.26	259,033.26	11.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
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		124,245.99	124,245.99		131,215.74	131,215.74	5.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	2,525,528.89	2,525,528.89	0.00	2,890,652.80	2,890,652.80	14.5%
TOTAL, OTHER STATE REVENUE			325,226.25	3,005,657.03	3,330,883.28	330,141.47	3,383,771.80	3,713,913.27	11.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	162,983.50	162,983.50	0.00	160,000.00	160,000.00	-1.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	58,183.14	0.00	58,183.14	40,000.00	0.00	40,000.00	-31.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(261,856.37)	0.00	(261,856.37)	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	383,131.50	383,131.50	0.00	383,911.45	383,911.45	0.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	259.00	0.00	259.00	0.00	0.00	0.00	-100.0%
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	74,458.69	237,148.05	311,606.74	8,300.00	0.00	8,300.00	-97.3%
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		447,320.81	447,320.81		591,794.99	591,794.99	32.3%
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			(128,955.54)	1,230,583.86	1,101,628.32	48,300.00	1,135,706.44	1,184,006.44	7.5%
TOTAL, REVENUES			19,303,282.04	6,980,559.39	26,283,841.43	21,919,118.47	13,121,800.41	35,040,918.88	33.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	7,381,702.74	1,542,355.28	8,924,058.02	7,519,688.79	2,451,238.01	9,970,926.80	11.7%
Certificated Pupil Support Salaries		1200	855,844.56	302,375.88	1,158,220.44	939,212.82	581,172.38	1,520,385.20	31.3%
Certificated Supervisors' and Administrators' Salaries		1300	600,677.41	77,999.56	678,676.97	739,468.92	116,796.60	856,265.52	26.2%
Other Certificated Salaries		1900	171,520.62	1,000.00	172,520.62	171,520.09	0.00	171,520.09	-0.6%
TOTAL, CERTIFICATED SALARIES			9,009,745.33	1,923,730.72	10,933,476.05	9,369,890.62	3,149,206.99	12,519,097.61	14.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	364,020.95	625,603.90	989,624.85	519,508.31	919,106.51	1,438,614.82	45.4%
Classified Support Salaries		2200	1,032,041.72	395,810.81	1,427,852.53	1,202,156.47	363,993.00	1,566,149.47	9.7%
Classified Supervisors' and Administrators' Salaries		2300	216,712.08	86,513.08	303,225.16	220,238.04	82,513.08	302,751.12	-0.2%
Clerical, Technical and Office Salaries		2400	581,731.84	7,058.54	588,790.38	642,242.27	13,438.00	655,680.27	11.4%
Other Classified Salaries		2900	195,921.15	29,219.87	225,141.02	163,969.94	73,502.00	237,471.94	5.5%
TOTAL, CLASSIFIED SALARIES			2,390,427.74	1,144,206.20	3,534,633.94	2,748,115.03	1,452,552.59	4,200,667.62	18.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,413,060.43	1,370,674.67	2,783,735.10	1,718,232.57	1,623,915.22	3,342,147.79	20.1%
PERS		3201-3202	555,136.88	260,949.20	816,086.08	763,520.40	403,724.22	1,167,244.62	43.0%
OASDI/Medicare/Alternative		3301-3302	327,776.22	132,173.72	459,949.94	360,645.35	173,679.03	534,324.38	16.2%
Health and Welfare Benefits		3401-3402	1,194,519.94	206,470.50	1,400,990.44	1,560,841.38	310,686.55	1,871,527.93	33.6%
Unemployment Insurance		3501-3502	54,931.17	14,889.34	69,820.51	60,077.72	22,668.86	82,746.58	18.5%
Workers' Compensation		3601-3602	134,426.56	35,780.20	170,206.76	108,595.89	41,826.78	150,422.67	-11.6%
OPEB, Allocated		3701-3702	65,051.74	17,618.84	82,670.58	49,173.53	19,432.95	68,606.48	-17.0%
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			3,744,902.94	2,038,556.47	5,783,459.41	4,621,086.84	2,595,933.61	7,217,020.45	24.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	34,864.38	139,808.42	174,672.80	95,087.27	301,291.00	396,378.27	126.9%
Materials and Supplies		4300	373,210.21	430,370.44	803,580.65	403,772.15	978,881.91	1,382,654.06	72.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	46,344.41	247,942.55	294,286.96	40,826.46	131,439.32	172,265.78	-41.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			454,419.00	818,121.41	1,272,540.41	539,685.88	1,411,612.23	1,951,298.11	53.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	23,881.86	127,919.29	151,801.15	46,121.00	510,395.63	556,516.63	266.6%
Dues and Memberships		5300	15,368.11	4,979.00	20,347.11	17,822.00	150.00	17,972.00	-11.7%
Insurance		5400 - 5450	218,772.85	0.00	218,772.85	228,970.00	0.00	228,970.00	4.7%
Operations and Housekeeping Services		5500	599,605.69	8,470.00	608,075.69	558,000.00	8,470.00	566,470.00	-6.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	103,714.67	161,675.13	265,389.80	112,456.43	100,437.00	212,893.43	-19.8%
Transfers of Direct Costs		5710	(3,063.00)	3,063.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	522,715.67	347,898.01	870,613.68	711,642.52	607,098.38	1,318,740.90	51.5%
Communications		5900	48,527.78	0.00	48,527.78	60,240.00	0.00	60,240.00	24.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,529,523.63	654,004.43	2,183,528.06	1,735,251.95	1,226,551.01	2,961,802.96	35.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	134,443.00	173,661.25	308,104.25	New
Buildings and Improvements of Buildings		6200	60,086.32	271,447.53	331,533.85	500,000.00	6,678,201.81	7,178,201.81	2065.1%
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	15,168.09	1,115,951.28	1,131,119.37	0.00	25,000.00	25,000.00	-97.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,254.41	1,387,398.81	1,462,653.22	634,443.00	6,876,863.06	7,511,306.06	413.5%
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	83,369.05	0.00	83,369.05	87,388.00	0.00	87,388.00	4.8%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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)			83,369.05	0.00	83,369.05	87,388.00	0.00	87,388.00	4.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(125,628.56)	125,628.56	0.00	(351,557.65)	351,557.65	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(33,869.77)	0.00	(33,869.77)	(43,543.00)	0.00	(43,543.00)	28.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(159,498.33)	125,628.56	(33,869.77)	(395,100.65)	351,557.65	(43,543.00)	28.6%
TOTAL, EXPENDITURES			17,128,143.77	8,091,646.60	25,219,790.37	19,340,760.67	17,064,277.14	36,405,037.81	44.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	260,000.00	160,000.00	420,000.00	260,000.00	162,983.50	422,983.50	0.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			260,000.00	160,000.00	420,000.00	260,000.00	162,983.50	422,983.50	0.7%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(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	(1,498,819.64)	1,498,819.64	0.00	(1,783,908.60)	1,783,908.60	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,498,819.64)	1,498,819.64	0.00	(1,783,908.60)	1,783,908.60	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,758,819.64)	1,338,819.64	(420,000.00)	(2,043,908.60)	1,620,925.10	(422,983.50)	0.7%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	19,107,011.33	0.00	19,107,011.33	21,540,677.00	0.00	21,540,677.00	12.7%
2) Federal Revenue		8100-8299	0.00	2,744,318.50	2,744,318.50	0.00	8,602,322.17	8,602,322.17	213.5%
3) Other State Revenue		8300-8599	325,226.25	3,005,657.03	3,330,883.28	330,141.47	3,383,771.80	3,713,913.27	11.5%
4) Other Local Revenue		8600-8799	(128,955.54)	1,230,583.86	1,101,628.32	48,300.00	1,135,706.44	1,184,006.44	7.5%
5) TOTAL, REVENUES			19,303,282.04	6,980,559.39	26,283,841.43	21,919,118.47	13,121,800.41	35,040,918.88	33.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		10,402,802.36	4,586,878.10	14,989,680.46	11,257,244.41	7,148,347.40	18,405,591.81	22.8%
2) Instruction - Related Services	2000-2999		1,661,301.30	434,661.00	2,095,962.30	1,855,179.69	643,203.00	2,498,382.69	19.2%
3) Pupil Services	3000-3999		1,838,858.11	1,758,500.12	3,597,358.23	2,242,888.15	1,119,082.97	3,361,971.12	-6.5%
4) Ancillary Services	4000-4999		375,453.26	22,352.95	397,806.21	295,081.06	11,235.46	306,316.52	-23.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,477,006.44	242,342.87	1,719,349.31	1,520,898.84	371,710.65	1,892,609.49	10.1%
8) Plant Services	8000-8999		1,289,353.25	1,046,911.56	2,336,264.81	2,082,080.52	7,770,697.66	9,852,778.18	321.7%
9) Other Outgo	9000-9999	Except 7600-7699	83,369.05	0.00	83,369.05	87,388.00	0.00	87,388.00	4.8%
10) TOTAL, EXPENDITURES			17,128,143.77	8,091,646.60	25,219,790.37	19,340,760.67	17,064,277.14	36,405,037.81	44.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,175,138.27	(1,111,087.21)	1,064,051.06	2,578,357.80	(3,942,476.73)	(1,364,118.93)	-228.2%
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	260,000.00	160,000.00	420,000.00	260,000.00	162,983.50	422,983.50	0.7%
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	(1,498,819.64)	1,498,819.64	0.00	(1,783,908.60)	1,783,908.60	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,758,819.64)	1,338,819.64	(420,000.00)	(2,043,908.60)	1,620,925.10	(422,983.50)	0.7%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			416,318.63	227,732.43	644,051.06	534,449.20	(2,321,551.63)	(1,787,102.43)	-377.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,408,012.55	2,628,639.20	10,036,651.75	7,824,331.18	2,321,551.63	10,145,882.81	1.1%
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)			7,408,012.55	2,628,639.20	10,036,651.75	7,824,331.18	2,321,551.63	10,145,882.81	1.1%
d) Other Restatements		9795	0.00	(534,820.00)	(534,820.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,408,012.55	2,093,819.20	9,501,831.75	7,824,331.18	2,321,551.63	10,145,882.81	6.8%
2) Ending Balance, June 30 (E + F1e)			7,824,331.18	2,321,551.63	10,145,882.81	8,358,780.38	0.00	8,358,780.38	-17.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	182,575.30	0.00	182,575.30	182,575.32	0.00	182,575.32	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,321,551.63	2,321,551.63	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,616,755.88	0.00	7,616,755.88	8,151,205.06	0.00	8,151,205.06	7.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	303,079.94	0.00
6266	Educator Effectiveness, FY 2021-22	417,390.16	0.00
6300	Lottery: Instructional Materials	71,921.00	0.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	9,300.12	0.00
6537	Special Ed: Learning Recovery Support	47,064.88	0.00
6547	Special Education Early Intervention Preschool Grant	68,707.00	0.00
7412	A-G Access/Success Grant	297,757.87	0.00
7413	A-G Learning Loss Mitigation Grant	57,842.31	0.00
7425	Expanded Learning Opportunities (ELO) Grant	542,639.18	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	100,762.82	0.00
7510	Low-Performing Students Block Grant	27,972.00	0.00
7810	Other Restricted State	51,473.87	0.00
9010	Other Restricted Local	325,640.48	0.00
Total, Restricted Balance		2,321,551.63	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)	1,468.40	1,468.40	1,541.54	1,468.59	1,468.59	1,541.20
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)	1,468.40	1,468.40	1,541.54	1,468.59	1,468.59	1,541.20
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	6.50	6.50	6.50	6.50	6.50	6.50
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.31	0.31	0.31	0.31	0.31	0.31
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.81	6.81	6.81	6.81	6.81	6.81
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,475.21	1,475.21	1,548.35	1,475.40	1,475.40	1,548.01
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Holtville Unified (63149) - 21-22 Unaudited Actuals	8/22/2022			
	2021-22	**2022-23**	**2023-24**	**2024-25**
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	*5.07%*	*12.84%*	*5.38%*	*4.02%*
Base Grant Proration Factor	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor	*0.00%*	*0.00%*	*0.00%*	*0.00%*
LCFF Entitlement				
Base Grant	$13,584,290	$15,325,536	$15,818,073	$16,273,943
Grade Span Adjustment	519,761	586,457	602,819	622,234
Supplemental Grant	2,280,343	2,579,651	2,677,591	2,755,090
Concentration Grant	2,368,917	2,695,332	2,831,701	2,913,661
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-ons: Home-to-School Transportation	353,701	353,701	372,730	387,714
Add-ons: Small School District Bus Replacement Program	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	**$19,107,012**	**$21,540,677**	**$22,302,914**	**$22,952,642**
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	**19,107,012**	**21,540,677**	**22,302,914**	**22,952,642**
LCFF Entitlement Per ADA	**$ 12,340**	**$ 13,915**	**$ 14,707**	**$ 15,306**
Components of LCFF By Object Code				
State Aid (Object Code 8011)	$ 9,663,661	$ 14,291,005	$ 14,916,274	$ 15,440,792
EPA (for LCFF Calculation purposes)	$ 6,282,424	$ 4,236,671	$ 4,373,639	$ 4,498,849
Local Revenue Sources:				
Property Taxes (Object 8021 to 8089)	$ 3,166,988	$ 3,019,062	$ 3,019,062	$ 3,019,062
In-Lieu of Property Taxes (Object Code 8096)	(6,061)	(6,061)	(6,061)	(6,061)
Property Taxes net of In-Lieu	*$ 3,160,927*	*$ 3,013,001*	*$ 3,013,001*	*$ 3,013,001*
TOTAL FUNDING	**19,107,012**	**21,540,677**	**22,302,914**	**22,952,642**
Basic Aid Status	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*
Excess Taxes	$ -	$ -	$ -	$ -
EPA in Excess to LCFF Funding	$ -	$ -	$ -	$ -
Total LCFF Entitlement	**19,107,012**	**21,540,677**	**22,302,914**	**22,952,642**
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	73.31789035%	42.11134218%	42.11134218%	42.11134218%
% of Adjusted Revenue Limit - P-2	73.31789035%	42.11134218%	42.11134218%	42.11134218%
EPA (for LCFF Calculation purposes)	$ 6,282,424	$ 4,236,671	$ 4,373,639	$ 4,498,849
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	$ 6,282,424	$ 4,236,671	$ 4,373,639	$ 4,498,849
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	$ 13,236.62	$ 179,807.67	$ -	$ -
Accrual (from Data Entry tab)	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (*Excludes add-ons for TIIG and Transportation*)	$ 14,104,051	$ 15,911,993	$ 16,420,892	$ 16,896,177
Supplemental and Concentration Grant funding in the LCAP year	$ 4,649,260	$ 5,274,983	$ 5,509,292	$ 5,668,751
Percentage to Increase or Improve Services	32.96%	33.15%	33.55%	33.55%

Holtville Unified (63149) - 21-22 Unaudited Actuals	2025-26	2026-27
SUMMARY OF FUNDING		
General Assumptions		
COLA & Augmentation	*3.72%*	*3.47%*
Base Grant Proration Factor	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor	*0.00%*	*0.00%*
LCFF Entitlement		
Base Grant	$16,606,670	$17,182,579
Grade Span Adjustment	635,228	656,886
Supplemental Grant	2,811,463	2,908,903
Concentration Grant	2,973,280	3,076,326
Add-ons: Targeted Instructional Improvement Block Grant	-	-
Add-ons: Home-to-School Transportation	402,137	416,091
Add-ons: Small School District Bus Replacement Program	-	-
Add-ons: Transitional Kindergarten	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	**$23,428,778**	**$24,240,785**
Miscellaneous Adjustments	-	-
Economic Recovery Target	-	-
Additional State Aid	-	-
Total LCFF Entitlement	**23,428,778**	**24,240,785**
LCFF Entitlement Per ADA	**$ 15,880**	**$ 16,430**
Components of LCFF By Object Code		
State Aid (Object Code 8011)	$ 15,824,869	$ 16,477,572
EPA (for LCFF Calculation purposes)	$ 4,590,908	$ 4,750,212
Local Revenue Sources:		
Property Taxes (Object 8021 to 8089)	$ 3,019,062	$ 3,019,062
In-Lieu of Property Taxes (Object Code 8096)	(6,061)	(6,061)
Property Taxes net of In-Lieu	*$ 3,013,001*	*$ 3,013,001*
TOTAL FUNDING	**23,428,778**	**24,240,785**
Basic Aid Status	*Non-Basic Aid*	*Non-Basic Aid*
Excess Taxes	$ -	$ -
EPA in Excess to LCFF Funding	$ -	$ -
Total LCFF Entitlement	**23,428,778**	**24,240,785**
SUMMARY OF EPA		
% of Adjusted Revenue Limit - Annual	42.11134218%	42.11134218%
% of Adjusted Revenue Limit - P-2	42.11134218%	42.11134218%
EPA (for LCFF Calculation purposes)	$ 4,590,908	$ 4,750,212
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	$ 4,590,908	$ 4,750,212
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	$ -	$ -
Accrual (from Data Entry tab)	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES		
Base Grant (*Excludes add-ons for TIIG and Transportation*)	$ 17,241,898	$ 17,839,465
Supplemental and Concentration Grant funding in the LCAP year	$ 5,784,743	$ 5,985,229
Percentage to Increase or Improve Services	33.55%	33.55%

Holtville Unified (63149) - 21-22 Unaudited Actuals	v.23.2b					PY1	v.23.2b					8/22/2022	CY
LOCAL CONTROL FUNDING FORMULA						**2021-22**							**2022-23**
LCFF ENTITLEMENT CALCULATION													
	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			
Calculation Factors	5.07%		0.00%	80.84%	80.84%		12.84%		0.00%	81.06%	81.06%		
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	452.66	$ 8,093	$ 842	$ 1,445	$ 1,501	$ 5,377,693	452.53	$ 9,132	$ 950	$ 1,634	$ 1,708	$ 6,074,890	
Grades 4-6	317.07	8,215		1,328	1,380	3,463,339	316.99	9,270		1,503	1,570	3,912,638	
Grades 7-8	234.99	8,458		1,367	1,421	2,642,742	234.90	9,544		1,547	1,617	2,985,093	
Grades 9-12	543.63	9,802	255	1,626	1,689	7,269,537	543.59	11,061	288	1,840	1,922	8,214,355	
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-				-
Total Base, Supplemental, and Concentration Grant		$ 13,584,290	$ 519,761	$ 2,280,343	$ 2,368,917	$ 18,753,311		$ 15,325,536	$ 586,457	$ 2,579,651	$ 2,695,332	$ 21,186,976	
NSS Allowance		-				-		-					-
TOTAL BASE	1,548.35	$ 13,584,290	$ 519,761	$ 2,280,343	$ 2,368,917	$ 18,753,311	1,548.01	$ 15,325,536	$ 586,457	$ 2,579,651	$ 2,695,332	$ 21,186,976	
ADD ONS:													
Targeted Instructional Improvement Block Grant						$ -							$ -
Home-to-School Transportation (COLA added commencing 2023-24)						353,701							353,701
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-							-
Transitional Kindergarten (Commencing *2022-23*)													-
ECONOMIC RECOVERY TARGET PAYMENT						-							-
LCFF ENTITLEMENT						**$ 19,107,012**							**$ 21,540,677**
STATE AID CALCULATION													
Miscellaneous Adjustments						-							-
Adjusted LCFF Entitlement						19,107,012							21,540,677
Local Revenue (including RDA)						(3,160,927)							(3,013,001)
Gross State Aid						$ 15,946,085							$ 18,527,676
MINIMUM STATE AID CALCULATION													
		12-13 Rate	2021-22 ADA			N/A		12-13 Rate	2022-23 ADA			N/A	
2012-13 RL/Charter Gen BG adjusted for ADA		$ 5,258.98	1,548.35			$ 8,142,724		$ 5,258.98	1,548.01			$ 8,140,954	
2012-13 NSS Allowance (deficited)		$ -				-							-
Minimum State Aid Adjustments						-							-
Less Current Year Property Taxes/In-Lieu						(3,160,927)							(3,013,001)
Subtotal State Aid for Historical RL/Charter General BG						4,981,797							5,127,953
Categorical funding from 2012-13 net of fair share reduction						2,545,979							2,545,979
Charter School Categorical Block Grant adjusted for ADA		-	-			-		-	-				-
Minimum State Aid Guarantee Before Proration Factor						7,527,776							7,673,932
Proration Factor						0.00%							0.00%
Minimum State Aid Guarantee						$ 7,527,776							$ 7,673,932
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement						-							-
Minimum State Aid plus Property Taxes including RDA						-							-
Offset						-							-
Minimum State Aid Prior to Offset						-							-
Total Minimum State Aid with Offset						-							-
GROSS STATE AID						$ 15,946,085							$ 18,527,676
ADDITIONAL STATE AID						**$ -**							**$ -**
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						$ 19,107,012							$ 21,540,677
Change Over Prior Year		10.13%	1,757,109					12.74%	2,433,665				
LCFF Entitlement Per ADA						12,340							13,915
Per-ADA Change Over Prior Year		8.68%	986					12.76%	1,575				
Basic Aid Status (school districts only)						*Non-Basic Aid*							*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES													
			Increase			2021-22			Increase			2022-23	
State Aid		3.76%	349,795			$ 9,663,661		47.88%	4,627,344			$ 14,291,005	
Education Protection Account						6,282,424						4,236,671	
Property Taxes Net of In-Lieu Transfers		0.42%	13,259			3,160,927		-4.68%	(147,926)			3,013,001	
Charter In-Lieu Taxes		0.00%	-			-		0.00%	-			-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		2.09%	363,054			$ 19,107,012		23.44%	4,479,417			$ 21,540,677	

Holtville Unified (63149) - 21-22 Unaudited Actuals	v.23.2b					CY1	v.23.2b					CY2
LOCAL CONTROL FUNDING FORMULA						**2023-24**						**2024-25**
LCFF ENTITLEMENT CALCULATION												
	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors	5.38%		0.00%	81.53%	81.53%		4.02%		0.00%	81.53%	81.53%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	441.60	$ 9,623	$ 1,001	$ 1,732	$ 1,832	$ 6,265,600	438.40	$ 10,010	$ 1,041	$ 1,802	$ 1,906	$ 6,470,198
Grades 4-6	312.06	9,769		1,593	1,685	4,071,306	307.08	10,162		1,657	1,752	4,167,506
Grades 7-8	232.19	10,057		1,640	1,734	3,118,584	227.58	10,461		1,706	1,804	3,179,455
Grades 9-12	530.62	11,656	303	1,950	2,062	8,474,694	526.54	12,125	315	2,028	2,145	8,747,769
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 15,818,073	$ 602,819	$ 2,677,591	$ 2,831,701	$ 21,930,184		$ 16,273,943	$ 622,234	$ 2,755,090	$ 2,913,661	$ 22,564,928
NSS Allowance		-				-		-				-
TOTAL BASE	1,516.47	$ 15,818,073	$ 602,819	$ 2,677,591	$ 2,831,701	$ 21,930,184	1,499.60	$ 16,273,943	$ 622,234	$ 2,755,090	$ 2,913,661	$ 22,564,928
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ -						$ -
Home-to-School Transportation (COLA added commencing 2023-24)						372,730						387,714
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing *2022-23*)						-						-
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF ENTITLEMENT						**$ 22,302,914**						**$ 22,952,642**
STATE AID CALCULATION												
Miscellaneous Adjustments						-						-
Adjusted LCFF Entitlement						22,302,914						22,952,642
Local Revenue (including RDA)						(3,013,001)						(3,013,001)
Gross State Aid						$ 19,289,913						$ 19,939,641
MINIMUM STATE AID CALCULATION												
		12-13 Rate	2023-24 ADA			N/A		12-13 Rate	2024-25 ADA			N/A
2012-13 RL/Charter Gen BG adjusted for ADA		$ 5,258.98	1,516.47			$ 7,975,085		$ 5,258.98	1,499.60			$ 7,886,366
2012-13 NSS Allowance (deficited)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(3,013,001)						(3,013,001)
Subtotal State Aid for Historical RL/Charter General BG						4,962,084						4,873,365
Categorical funding from 2012-13 net of fair share reduction						2,545,979						2,545,979
Charter School Categorical Block Grant adjusted for ADA		-	-			-		-	-			-
Minimum State Aid Guarantee Before Proration Factor						7,508,063						7,419,344
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						$ 7,508,063						$ 7,419,344
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						-						-
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
GROSS STATE AID						$ 19,289,913						$ 19,939,641
ADDITIONAL STATE AID						**$ -**						**$ -**
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						$ 22,302,914						$ 22,952,642
Change Over Prior Year		3.54%	762,237					2.91%	649,728			
LCFF Entitlement Per ADA						14,707						15,306
Per-ADA Change Over Prior Year		5.69%	792					4.07%	599			
Basic Aid Status (school districts only)						*Non-Basic Aid*						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES												
			Increase			2023-24			Increase			2024-25
State Aid		4.38%	625,269			$ 14,916,274		3.52%	524,518			$ 15,440,792
Education Protection Account						4,373,639						4,498,849
Property Taxes Net of In-Lieu Transfers		0.00%	-			3,013,001		0.00%	-			3,013,001
Charter In-Lieu Taxes		0.00%	-			-		0.00%	-			-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		2.90%	625,269			$ 22,302,914		2.35%	524,518			$ 22,952,642

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	10,933,476.05	301	231,492.79	303	10,701,983.26	305	236,066.09		307	10,465,917.17	309
2000 - Classified Salaries	3,534,633.94	311	91,509.36	313	3,443,124.58	315	417,944.02		317	3,025,180.56	319
3000 - Employee Benefits	5,783,459.41	321	191,004.94	323	5,592,454.47	325	231,277.65		327	5,361,176.82	329
4000 - Books, Supplies Equip Replace. (6500)	1,272,540.41	331	189,346.65	333	1,083,193.76	335	249,238.26		337	833,955.50	339
5000 - Services. . . & 7300 - Indirect Costs	2,149,658.29	341	99,915.74	343	2,049,742.55	345	77,703.82		347	1,972,038.73	349
			TOTAL		22,870,498.62	365			TOTAL	21,658,268.78	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	8,672,937.23	375
2. Salaries of Instructional Aides Per EC 41011	2100	903,445.59	380
3. STRS	3101 & 3102	2,194,491.65	382
4. PERS	3201 & 3202	299,995.25	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	237,830.02	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	863,115.15	385
7. Unemployment Insurance	3501 & 3502	46,691.46	390
8. Workers' Compensation Insurance	3601 & 3602	114,027.83	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		13,332,534.18	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		222,931.38	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		146,131.92	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		12,963,470.88	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		59.85%	
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)	59.85%
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)	21,658,268.78
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

2021-22 General Fund CAT Form
Holtville Unified School District

GRANTS (Def Rev)

	Program Name	Title I, Low Income	Migrant Ed (Regular)	Migrant Ed (Work Study)	Migrant Ed (Spch/Debate)	Migrant Ed (PAC)	Migrant Ed (Health)	Migrant Ed (School Read)	Migrant Ed (Summer 2021)	Migrant Ed (Summer 2022)	ESSER Fund	ESSER II Fund
	Federal Catalog Number	84.01	84.011	84.011	84.011	84.011	84.011	84.011	84.011	84.011	84.425	84.425
	Resource Code	3010	3060	3060	3060	3060	3060	3060	3061	3061	3210	3212
	Revenue Object	8290	8285	8285	8285	8285	8285	8285	8285	8285	8290	8290
	Local Description	CDE Web	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	CDE Web	CDE Web
	AWARD											
1	Prior Year Carryover	50,419.60	-	-	-	-	-	-	-	-	-	1,948,438.94
2a	Current Year Award	740,113.00	184,012.00	4,523.00	19,368.00	2,463.00	57,713.00	16,371.00	14,941.13	101,863.87	-	-
2b	Transferability (NCLB)	-	-	-	-	-	-	-	-	-	-	-
2c	Other Adjustments	-	-	-	-	-	-	-	3,277.22	(3,277.20)	58.00	(2,161.00)
2d	Adjust Currert Year Award (sum lines 2a, 2b, 2c)	740,113.00	184,012.00	4,523.00	19,368.00	2,463.00	57,713.00	16,371.00	18,218.35	98,586.67	58.00	(2,161.00)
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2d, & 3)	790,532.60	184,012.00	4,523.00	19,368.00	2,463.00	57,713.00	16,371.00	18,218.35	98,586.67	58.00	1,946,277.94
	REVENUES											
5	Revenue Deferred from Prior Year	46,281.37	-	-	-	-	-	-	-	-	-	-
6	Cash Received in Current Year	585,425.00	156,307.53	-	12,167.45	179.99	32,396.90	11,111.75	18,218.35	19,069.38	58.00	344,778.94
7	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
8	Total Available (sum lines 5, 6, & 7)	631,706.37	156,307.53	-	12,167.45	179.99	32,396.90	11,111.75	18,218.35	19,069.38	58.00	344,778.94
	EXPENDITURES											
9	Donor-Authorized Expenditures	729,074.84	167,903.92	-	13,466.74	179.99	36,086.59	12,302.28	18,218.35	67,638.20	58.00	480,152.04
10	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	-
11	Total Expenditures (sum line 9 & 10)	729,074.84	167,903.92	-	13,466.74	179.99	36,086.59	12,302.28	18,218.35	67,638.20	58.00	480,152.04
12	Amounts Included in Line 6 above for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
13	Calculation of Def Rev or A/P, & A/R amts (line 8 minus line 9 plus line 12)	(97,368.47)	(11,596.39)	-	(1,299.29)	-	(3,689.69)	(1,190.53)	-	(48,568.82)	-	(135,373.10)
a)	Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-
b)	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-
c)	Accounts Receivable	97,368.47	11,596.39	-	1,299.29	-	3,689.69	1,190.53	-	48,568.82	-	135,373.10
14	Unused Grant Award Calculation (line 4 minus line 9)	61,457.76	16,108.08	4,523.00	5,901.26	2,283.01	21,626.41	4,068.72	-	30,948.47	-	1,466,125.90
15	If Carryover is allowed enter line 14 amt here	61,457.76	-	-	-	-	-	-	-	-	-	1,466,125.90
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	729,074.84	167,903.92	-	13,466.74	179.99	36,086.59	12,302.28	18,218.35	67,638.20	58.00	480,152.04

2021-22 General Fund CAT Form
Holtville Unified School District

GRANTS (Def Rev)

	Program Name	ESSER III Fund	ESSER III Fund (Learning Loss)	Fed ELO Grant ESSER II St Res	Fed ELO Grant GEER II	Fed ELO Grant ESSER III St Res	Fed ELO Grant ESSER III St Res	Special Ed IDEA: One-time	Special Ed IDEA	Sp Ed IDEA: Priv Sch ISP	Carl Perkins Vocational Ed	Title IIA, Staff Development
	Federal Catalog Number	84.425	84.425U	84.425	84.425	84.425	84.425	84.027	84.027	84.027	84.048	84.367
	Resource Code	3213	3214	3216	3217	3218	3219	3305	3310	3311	3550	4035
	Revenue Object	8290	8290	8290	8290	8290	8290	8290	8181	8181	8290	8290
	Local Description	CDE Web	CDE Web	CDE Web	CDE Web	CDE Web	CDE Web	ICSELPA	ICSELPA	ICSELPA	IVROP Award	CDE Web
	AWARD											
1	Prior Year Carryover	-	-	-	-	-	-	-	-	-	-	41,386.53
2a	Current Year Award	4,505,188.00	1,126,297.00	177,969.00	40,846.00	116,015.00	199,990.00	54,848.07	233,450.85	1,482.00	19,095.00	86,437.00
2b	Transferability (NCLB)	-	-	-	-	-	-	-	-	-	-	-
2c	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
2d	Adjust Currert Year Award (sum lines 2a, 2b, 2c)	4,505,188.00	1,126,297.00	177,969.00	40,846.00	116,015.00	199,990.00	54,848.07	233,450.85	1,482.00	19,095.00	86,437.00
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2d, & 3)	4,505,188.00	1,126,297.00	177,969.00	40,846.00	116,015.00	199,990.00	54,848.07	233,450.85	1,482.00	19,095.00	127,823.53
	REVENUES											
5	Revenue Deferred from Prior Year	-	-	-	-	-	-	-	-	-	-	-
6	Cash Received in Current Year	684,229.40	171,057.60	44,492.00	10,212.00	29,004.00	49,998.00	-	(1,482.00)	1,482.00	13,831.28	52,982.21
7	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
8	Total Available (sum lines 5, 6, & 7)	684,229.40	171,057.60	44,492.00	10,212.00	29,004.00	49,998.00	-	(1,482.00)	1,482.00	13,831.28	52,982.21
	EXPENDITURES											
9	Donor-Authorized Expenditures	379,910.11	282,892.67	-	-	-	-	54,848.07	233,450.85	1,482.00	18,936.69	91,271.33
10	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	-
11	Total Expenditures (sum line 9 & 10)	379,910.11	282,892.67	-	-	-	-	54,848.07	233,450.85	1,482.00	18,936.69	91,271.33
12	Amounts Included in Line 6 above for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
13	Calculation of Def Rev or A/P, & A/R amts (line 8 minus line 9 plus line 12)	304,319.29	(111,835.07)	44,492.00	10,212.00	29,004.00	49,998.00	(54,848.07)	(234,932.85)	-	(5,105.41)	(38,289.12)
a)	Deferred Revenue	304,319.29	-	44,492.00	10,212.00	29,004.00	49,998.00	-	-	-	-	-
b)	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-
c)	Accounts Receivable	-	111,835.07	-	-	-	-	54,848.07	234,932.85	-	5,105.41	38,289.12
14	Unused Grant Award Calculation (line 4 minus line 9)	4,125,277.89	843,404.33	177,969.00	40,846.00	116,015.00	199,990.00	-	-	-	158.31	36,552.20
15	If Carryover is allowed enter line 14 amt here	4,125,277.89	843,404.33	177,969.00	40,846.00	116,015.00	199,990.00	-	-	-	-	36,552.20
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	379,910.11	282,892.67	-	-	-	-	54,848.07	233,450.85	1,482.00	18,936.69	91,271.33

2021-22 General Fund CAT Form
Holtville Unified School District

GRANTS (Def Rev)

	Program Name	Title V, Rural & Low Income	Title IV, Student Support	Title III, LEP	ARP - Homeless	USDA Comm Fac (Dist)	USDA Comm Fac (Finley)	USDA Comm Fac (HMS)	USDA Comm Fac (HHS)	USDA Comm Fac (SW/FAIV)	Pandemic EBT Local Admin	ASES (Finley)
	Federal Catalog Number	84.358	84.424	84.365	84.425	10.766	10.766	10.766	10.766	10.766	10.649	N/A
	Resource Code	4126	4127	4203	5634	5821	5821	5821	5821	5821	5828	6010
	Revenue Object	8290	8290	8290	8290	8285	8285	8285	8285	8285	8290	8590
	Local Description	CDE Web	CDE Web	CDE Web	CDE Web	Carryover	Carryover	USDA Grant Ltr	Carryover	Carryover	CDE Web	CDE Web
	AWARD											
1	Prior Year Carryover	6,246.39	20,986.93	10,406.00	-	489.21	1,016.88	-	1.30	1,066.98	-	96,508.27
2a	Current Year Award	-	56,275.00	89,071.00	12,944.00	-	-	27,000.00	-	-	3,063.00	210,629.17
2b	Transferability (NCLB)	-	-	-	-	-	-	-	-	-	-	-
2c	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
2d	Adjust Currert Year Award (sum lines 2a, 2b, 2c)	-	56,275.00	89,071.00	12,944.00	-	-	27,000.00	-	-	3,063.00	210,629.17
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2d, & 3)	6,246.39	77,261.93	99,477.00	12,944.00	489.21	1,016.88	27,000.00	1.30	1,066.98	3,063.00	307,137.44
	REVENUES											
5	Revenue Deferred from Prior Year	6,246.39	-	-	-	489.21	1,016.88	-	1.30	1,066.98	-	75,328.37
6	Cash Received in Current Year	-	76,324.93	76,722.27	3,236.00	-	-	-	-	-	3,063.00	207,945.76
7	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
8	Total Available (sum lines 5, 6, & 7)	6,246.39	76,324.93	76,722.27	3,236.00	489.21	1,016.88	-	1.30	1,066.98	3,063.00	283,274.13
	EXPENDITURES											
9	Donor-Authorized Expenditures	6,246.39	32,045.59	73,401.48	12,115.00	489.21	1,016.88	27,000.00	1.30	1,066.98	3,063.00	232,126.14
10	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	-
11	Total Expenditures (sum line 9 & 10)	6,246.39	32,045.59	73,401.48	12,115.00	489.21	1,016.88	27,000.00	1.30	1,066.98	3,063.00	232,126.14
12	Amounts Included in Line 6 above for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
13	Calculation of Def Rev or A/P, & A/R amts (line 8 minus line 9 plus line 12)	-	44,279.34	3,320.79	(8,879.00)	-	-	(27,000.00)	-	-	-	51,147.99
a)	Deferred Revenue	-	44,279.34	3,320.79	-	-	-	-	-	-	-	51,147.99
b)	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-
c)	Accounts Receivable	-	-	-	8,879.00	-	-	27,000.00	-	-	-	-
14	Unused Grant Award Calculation (line 4 minus line 9)	-	45,216.34	26,075.52	829.00	-	-	-	-	-	-	75,011.30
15	If Carryover is allowed enter line 14 amt here	-	45,216.34	26,075.52	829.00	-	-	-	-	-	-	75,011.30
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,246.39	32,045.59	73,401.48	12,115.00	489.21	1,016.88	27,000.00	1.30	1,066.98	3,063.00	232,126.14

2021-22 General Fund CAT Form
Holtville Unified School District

GRANTS (Def Rev)

	Program Name	ASES (HMS)	Univ PreK Planning Grant	CA Partner Acad (Imp)	CTE Incentive Grant	SWF (Pine/HMS) Round 1	SWF (Pine/HMS) Round 2	SWF (Pine/HMS) Round 3	SWF (HHS) Round 1	SWF (HHS) Round 2	SWF (HHS) Round 3	SWF (HHS) Round 4
	Federal Catalog Number	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Resource Code	6010	6053	6385	6387	6388	6388	6388	6388	6388	6388	6388
	Revenue Object	8677	8590	8590	8590	8677	8677	8677	8677	8677	8677	8677
	Local Description	ICOE Award	CDE Web	CDE GAN	CDE Web	ICOE Award	ICOE Award	ICOE Award	IVROP Award	IVROP Award	IVROP Award	IVROP Award
	AWARD											
1	Prior Year Carryover	112,123.51	-	50,000.00	23,060.73	1,993.18	5,600.00	12,200.00	116,163.68	89,118.00	69,736.00	70,321.00
2a	Current Year Award	186,345.20	120,276.00	-	154,934.00	-	-	-	-	-	-	-
2b	Transferability (NCLB)	-	-	-	-	-	-	-	-	-	-	-
2c	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
2d	Adjust Currert Year Award (sum lines 2a, 2b, 2c)	186,345.20	120,276.00	-	154,934.00	-	-	-	-	-	-	-
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2d, & 3)	298,468.71	120,276.00	50,000.00	177,994.73	1,993.18	5,600.00	12,200.00	116,163.68	89,118.00	69,736.00	70,321.00
	REVENUES											
5	Revenue Deferred from Prior Year	4,280.13	-	-	8,869.83	1,993.18	3,920.40	-	70,359.58	62,382.06	48,815.20	-
6	Cash Received in Current Year	245,963.28	119,597.00	50,000.00	146,808.00	-	-	-	(13,167.30)	-	-	49,224.70
7	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
8	Total Available (sum lines 5, 6, & 7)	250,243.41	119,597.00	50,000.00	155,677.83	1,993.18	3,920.40	-	57,192.28	62,382.06	48,815.20	49,224.70
	EXPENDITURES											
9	Donor-Authorized Expenditures	250,243.41	-	8,694.95	124,245.99	1,993.18	991.92	-	57,192.28	72,710.71	-	-
10	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	-
11	Total Expenditures (sum line 9 & 10)	250,243.41	-	8,694.95	124,245.99	1,993.18	991.92	-	57,192.28	72,710.71	-	-
12	Amounts Included in Line 6 above for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
13	Calculation of Def Rev or A/P, & A/R amts (line 8 minus line 9 plus line 12)	-	119,597.00	41,305.05	31,431.84	-	2,928.48	-	-	(10,328.65)	48,815.20	49,224.70
a)	Deferred Revenue	-	119,597.00	41,305.05	31,431.84	-	2,928.48	-	-	-	48,815.20	49,224.70
b)	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-
c)	Accounts Receivable	-	-	-	-	-	-	-	-	10,328.65	-	-
14	Unused Grant Award Calculation (line 4 minus line 9)	48,225.30	120,276.00	41,305.05	53,748.74	-	4,608.08	12,200.00	58,971.40	16,407.29	69,736.00	70,321.00
15	If Carryover is allowed enter line 14 amt here	48,225.30	120,276.00	41,305.05	53,748.74	-	4,608.08	12,200.00	-	16,407.29	69,736.00	70,321.00
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	250,243.41	-	8,694.95	124,245.99	1,993.18	991.92	-	57,192.28	72,710.71	-	-

GRANTS (Def Rev)

	Program Name	Ad Voc Ed Incentive Grnt	STRS On-Behalf
	Federal Catalog Number	N/A	N/A
	Resource Code	7010	7690
	Revenue Object	8590	8590
	Local Description	CDE Award	Auditor Calcs
	AWARD		
1	Prior Year Carryover	-	-
2a	Current Year Award	14,587.00	1,113,629.00
2b	Transferability (NCLB)	-	-
2c	Other Adjustments	-	-
2d	Adjust Currert Year Award (sum lines 2a, 2b, 2c)	14,587.00	1,113,629.00
3	Required Matching Funds/Other	-	-
4	Total Available Award (sum lines 1, 2d, & 3)	14,587.00	1,113,629.00
	REVENUES		
5	Revenue Deferred from Prior Year	-	-
6	Cash Received in Current Year	14,587.00	1,113,629.00
7	Contributed Matching Funds	-	-
8	Total Available (sum lines 5, 6, & 7)	14,587.00	1,113,629.00
	EXPENDITURES		
9	Donor-Authorized Expenditures	14,587.00	1,113,629.00
10	Non Donor-Authorized Expenditures	-	-
11	Total Expenditures (sum line 9 & 10)	14,587.00	1,113,629.00
12	Amounts Included in Line 6 above for Prior Year Adjustments	-	-
13	Calculation of Def Rev or A/P, & A/R amts (line 8 minus line 9 plus line 12)	-	-
a)	Deferred Revenue	-	-
b)	Accounts Payable	-	-
c)	Accounts Receivable	-	-
14	Unused Grant Award Calculation (line 4 minus line 9)	-	-
15	If Carryover is allowed enter line 14 amt here	-	-
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	14,587.00	1,113,629.00

2021-22 General Fund CAT Form
Holtville Unified School District

ENTITLEMENT (REB)

	Program Name	Expand Learn Opp Program	Medi-Cal LEA Billing	Educator Effectiveness	Restr Lotto (Instruct Mater)	Sp Ed - State AB602	Sp Ed - Dispute Prevention	Sp Ed - Learning Recovery Suppt	Sp Ed - State Mental Hlth	Sp Ed - Early Intervent PS	A-G Access/ Success Grant	A-G Learn Loss Mitig Grant
	Federal Catalog Number	N/A	93.778	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Resource Code	2600	5640	6266	6300	6500	6536	6537	6546	6547	7412	7413
	Revenue Object	8590	8290	8590	8560	8792	8590	8590	8590	8590	8590	8590
	Local Description	CDE Fund Exhib	Actual Rev/Exp	State Controller	State Controller	ICSELPA	ICSELPA	ICSELPA	ICSELPA	ICSELPA	CDE Award	CDE Award
	AWARD											
1	Prior Year Restricted Ending Balance	-	74,208.15	-	65,398.88	-	-	-	-	-	-	-
2a	Current Year Award	402,271.00	-	446,367.00	123,756.01	447,320.81	16,442.81	53,865.32	75,209.51	68,707.00	318,496.00	75,000.00
2b	Other Adjustments	-	(74,208.15)	-	-	-	-	-	-	-	-	-
2c	Adj Curr Yr Award(Sum lines 2a & 2b)	402,271.00	(74,208.15)	446,367.00	123,756.01	447,320.81	16,442.81	53,865.32	75,209.51	68,707.00	318,496.00	75,000.00
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2, & 3)	402,271.00	-	446,367.00	189,154.89	447,320.81	16,442.81	53,865.32	75,209.51	68,707.00	318,496.00	75,000.00
	REVENUES											
5	Cash Received in Current Year	402,271.00	-	357,094.00	81,035.22	447,320.81	-	-	75,209.51	68,707.00	238,872.00	56,250.00
6	Amounts Included in Line 5 for Prior Year Adjustments	-	(74,208.15)	-	-	-	-	-	-	-	-	-
7a	Accounts Receivable (line 2c minus lines 5 & 6)	-	-	89,273.00	42,720.79	-	16,442.81	53,865.32	-	-	79,624.00	18,750.00
7b	Non-Current Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
7c	Current Accounts Receivable (7a-7b)	-	-	89,273.00	42,720.79	-	16,442.81	53,865.32	-	-	79,624.00	18,750.00
8	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
9	Total Available (sum of lines 5, 7c, & 8)	402,271.00	-	446,367.00	123,756.01	447,320.81	16,442.81	53,865.32	75,209.51	68,707.00	318,496.00	75,000.00
	EXPENDITURES											
10	Donor-Authorized Expenditures	99,191.06		28,976.84	117,233.89	447,320.81	7,142.69	6,800.44	75,209.51	-	20,738.13	17,157.69
11	Non Donor-Authorized Expenditures	-	-	-	-	738,114.50	-	-	-	-	-	-
12	Total Expenditures (line 10 plus line 11)	99,191.06		28,976.84	117,233.89	1,185,435.31	7,142.69	6,800.44	75,209.51	-	20,738.13	17,157.69
	RESTRICTED ENDING BALANCE											
13	Current Year (line 4 minus line 10)	303,079.94	-	417,390.16	71,921.00	-	9,300.12	47,064.88	-	68,707.00	297,757.87	57,842.31

2021-22 General Fund CAT Form
Holtville Unified School District

ENTITLEMENT (REB)

	Program Name	ELO Grant	ELO Grant (Paraprof)	Low Perf Student Block	Water Board Drinking Water Grant	School Bus Grant (CEC)	School Bus Grant 2 (CEC)	School Bus Grant 3 (CEC)	Ongoing & Routine Maint	HHS ASB Donation (Dept 9000)	GATE Theater (Dept 2497)	SISC Safety (Dept 3601)
	Federal Catalog Number	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Resource Code	7425	7426	7510	7810	7810	7810	7810	8150	9010-1303	9010-1435	9010
	Revenue Object	8590	8590	8590	8590-8528	8590	8590	8590	8980	8699	8699	8699
	Local Description	CDE Award	CDE Award	CDE Award	Watr Brd Web	Award Letter	Award Contract	Award Contract	GF UR Contrib	Local Donations	Local Donations	SISC Credits
	AWARD											
1	Prior Year Restricted Ending Balance	1,088,933.00	100,761.82	27,972.00	73,328.11	324,817.02	391,852.65	400,000.00	-	1,700.00	832.80	-
2a	Current Year Award	-	1.00	-	-	-	-	-	-	-	-	2,873.66
2b	Other Adjustments	(534,820.00)	-	-	-	(9,270.34)	(32,314.50)	(26,156.86)	-	-	-	-
2c	Adj Curr Yr Award(Sum lines 2a & 2b)	(534,820.00)	1.00	-	-	(9,270.34)	(32,314.50)	(26,156.86)	-	-	-	2,873.66
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2, & 3)	554,113.00	100,762.82	27,972.00	73,328.11	315,546.68	359,538.15	373,843.14	-	1,700.00	832.80	2,873.66
	REVENUES											
5	Cash Received in Current Year	-	1.00	-	(59,447.37)	-	-	-	-	-	-	1,690.60
6	Amounts Included in Line 5 for Prior Year Adjustments	(534,820.00)	-	-	-	(9,270.34)	(32,314.50)	(26,156.86)	-	-	-	-
7a	Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	59,447.37	-	-	-	-	-	-	1,183.06
7b	Non-Current Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
7c	Current Accounts Receivable (7a-7b)	-	-	-	59,447.37	-	-	-	-	-	-	1,183.06
8	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
9	Total Available (sum of lines 5, 7c, & 8)	-	1.00	-	-	-	-	-	-	-	-	2,873.66
	EXPENDITURES											
10	Donor-Authorized Expenditures	11,473.82	-	-	21,854.24	315,546.68	359,538.15	373,843.14	-	-	-	2,873.66
11	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	760,705.14	-	-	-
12	Total Expenditures (line 10 plus line 11)	11,473.82	-	-	21,854.24	315,546.68	359,538.15	373,843.14	760,705.14	-	-	2,873.66
	RESTRICTED ENDING BALANCE											
13	Current Year (line 4 minus line 10)	542,639.18	100,762.82	27,972.00	51,473.87	-	-	-	-	1,700.00	832.80	-

2021-22 General Fund CAT Form
Holtville Unified School District

ENTITLEMENT (REB)

	Program Name	IID Zero Emmissions (Dept 8527)	Pine Ipad Acct (Dept 9107)	HMS Scoreboard Fd (Dept 8526)	HHS Robotics Fund (Dept 9000)	HHS Robotics Yr 2 (Dept 9000)	HHS EcoChallnge (Dept 9001)	HHS Ag Donation Acct (Dept 9000)	SWHS Campus Beautification (Dept 9000)	Pine Paving Proj Grt (Dept 8529)	Baseball (Dept 2497)	Boys' Golf (Dept 2497)
	Federal Catalog Number	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Resource Code	9010	9010-1110	9010-8500	9010-1545	9010-1545	9010-1545	9010-3801	9010-8400	9010-8529	9010-1310	9010-1321
	Revenue Object	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699
	Local Description	IID Grant	IID Grant	Donations	IID Donation	IID Donation	Local Donation	Local Donation	Local Donation	Local Donation	Local Donation	Local Donation
	AWARD											
1	Prior Year Restricted Ending Balance	43,005.60	6,508.32	14,500.00	12,065.72	-	2,000.00	667.77	87.36	-	-	-
2a	Current Year Award	-	-	2,500.00	-	12,500.00	-	4,886.00	-	175,000.00	7,566.00	500.00
2b	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
2c	Adj Curr Yr Award(Sum lines 2a & 2b)	-	-	2,500.00	-	12,500.00	-	4,886.00	-	175,000.00	7,566.00	500.00
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2, & 3)	43,005.60	6,508.32	17,000.00	12,065.72	12,500.00	2,000.00	5,553.77	87.36	175,000.00	7,566.00	500.00
	REVENUES											
5	Cash Received in Current Year	-	-	2,500.00	-	12,500.00	-	4,886.00	-	-	7,566.00	500.00
6	Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
7a	Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	-	-	175,000.00	-	-
7b	Non-Current Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
7c	Current Accounts Receivable (7a-7b)	-	-	-	-	-	-	-	-	175,000.00	-	-
8	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
9	Total Available (sum of lines 5, 7c, & 8)	-	-	2,500.00	-	12,500.00	-	4,886.00	-	175,000.00	7,566.00	500.00
	EXPENDITURES											
10	Donor-Authorized Expenditures	5,636.70	-	14,082.56	8,401.40	-	-	4,257.04	-	1,338.75	5,487.75	499.98
11	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	-
12	Total Expenditures (line 10 plus line 11)	5,636.70	-	14,082.56	8,401.40	-	-	4,257.04	-	1,338.75	5,487.75	499.98
	RESTRICTED ENDING BALANCE											
13	Current Year (line 4 minus line 10)	37,368.90	6,508.32	2,917.44	3,664.32	12,500.00	2,000.00	1,296.73	87.36	173,661.25	2,078.25	0.02

2021-22 General Fund CAT Form
Holtville Unified School District

ENTITLEMENT (REB)

	Program Name	Football (Dept 2497)	Softball (Dept 2497)	HHS Graduation (Dept 9000)	LEA Billing Option	RDA Facility Funds
	Federal Catalog Number	N/A	N/A	N/A	N/A	N/A
	Resource Code	9010-1325	9010-1330	9010-1110,3800	9056	9140
	Revenue Object	8699	8699	8699	8699	8625
	Local Description	Local Donation	Local Donation	Local Donation	Actual Receipts	RDA PassThru
	AWARD					
1	Prior Year Restricted Ending Balance	-	-	-	-	-
2a	Current Year Award	8,255.00	222.41	1,500.00	95,553.13	162,983.50
2b	Other Adjustments	-	-	-	-	-
2c	Adj Curr Yr Award(Sum lines 2a & 2b)	8,255.00	222.41	1,500.00	95,553.13	162,983.50
3	Required Matching Funds/Other	-	-	-	-	-
4	Total Available Award (sum lines 1, 2, & 3)	8,255.00	222.41	1,500.00	95,553.13	162,983.50
	REVENUES					
5	Cash Received in Current Year	8,255.00	-	1,500.00	95,553.13	162,983.50
6	Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	-	-
7a	Accounts Receivable (line 2c minus lines 5 & 6)	-	222.41	-	-	-
7b	Non-Current Accounts Receivable	-	-	-	-	-
7c	Current Accounts Receivable (7a-7b)	-	222.41	-	-	-
8	Contributed Matching Funds	-	-	-	-	-
9	Total Available (sum of lines 5, 7c, & 8)	8,255.00	222.41	1,500.00	95,553.13	162,983.50
	EXPENDITURES					
10	Donor-Authorized Expenditures	8,254.81	222.41	852.56	18,159.17	160,000.00
11	Non Donor-Authorized Expenditures	-	-	-	-	-
12	Total Expenditures (line 10 plus line 11)	8,254.81	222.41	852.56	18,159.17	160,000.00
	RESTRICTED ENDING BALANCE					
13	Current Year (line 4 minus line 10)	0.19	-	647.44	77,393.96	2,983.50

2021-22 General Fund CAT Form
Holtville Unified School District

CAT FORM SUMMARY

Deferred Revenue (Restricted 9650 Obj) Total	Accounts Receivable (Restricted 9200 Obj) Total	Non-Donor Auth Expenditure	Contributed Matching Funds	Contribution Total (8980)	Restricted Ending Balance	Expenditures Total	Accounts Payable Total	Revenues Total
830,075.68	**1,326,833.22**	**1,498,819.64**	**-**	**1,498,819.64**	**2,321,551.63**	**8,251,646.60**	**-**	**6,625,751.70**

			Difference
(Fund 01, Restricted Only -Input here 8000's)	6,483,801.85	Total Revenues without accruals	141,949.85
(Fund 01, Restricted Only -Input here 1000-7000's)	8,251,646.60	Total Expenditures	-
	(1,767,844.75)	Difference	

(1,767,844.75)	Difference
830,075.68	Deferred Rev.
1,498,819.64	Non Donor Authorized Expenditures
1,326,833.22	Accts. Rec.
-	Accts. Payable
227,732.43	Total

	227,732.43	Total
(Run GL, Fund 01, Restricted Only for 7/1 object 9791, 9795, 9793)	2,093,819.20	Prior Year Rest. Ending Balance
	2,321,551.63	Form 01 Restricted Ending Balance

2,321,551.63	CAT Restricted Ending Balance
2,321,551.63	Form 01 Restricted Ending Balance
-	Difference (should always balance to $0)

NOTES:

	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)	11,395,482.72		11,395,482.72			11,631,567.72
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,528.06		1,528.06			1,475.21
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)	1,475.21		1,475.21	1,475.40		1,475.40
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)			1,475.21			1,475.40
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2021-22 Actual**			**2022-23 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	28,082.38		28,082.38	28,082.00		28,082.00
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)	3,580,883.30		3,580,883.30	3,580,884.00		3,580,884.00
5. Unsecured Roll Taxes (Object 8042)	326,611.05		326,611.05	326,611.00		326,611.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	25,710.29		25,710.29	25,710.00		25,710.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(942,225.00)		(942,225.00)	(942,225.00)		(942,225.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	258.99		258.99	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	310,650.82		310,650.82	160,000.00		160,000.00
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)	3,329,971.83	0.00	3,329,971.83	3,179,062.00	0.00	3,179,062.00
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)	3,329,971.83	0.00	3,329,971.83	3,179,062.00	0.00	3,179,062.00

	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)			287,985.72			322,316.19
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	760,705.14		760,705.14	891,164.72		891,164.72
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)	760,705.14	0.00	1,048,690.86	891,164.72	0.00	1,213,480.91
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	15,946,085.00		15,946,085.00	18,527,676.00		18,527,676.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(1.00)		(1.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	15,946,084.00	0.00	15,946,084.00	18,527,676.00	0.00	18,527,676.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	26,283,841.43		26,283,841.43	35,040,918.88		35,040,918.88
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(203,673.23)		(203,673.23)	40,000.00		40,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2021-22 Actual**			**2022-23 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			11,395,482.72			11,631,567.72
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9654			1.0001
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			11,631,567.72			12,511,002.06
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,329,971.83			3,179,062.00
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)			177,025.20			177,048.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			9,350,286.75			10,545,420.97
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			9,350,286.75			10,545,420.97
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])			(203,673.23)			15,684.71
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,126,298.60			3,194,746.71
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)			9,553,959.98			10,529,736.26
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,126,298.60			
b. State Subventions (Line D8)			9,553,959.98			
c. Less: Excluded Appropriations (Line C23)			1,048,690.86			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			11,631,567.72			

	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)			11,631,567.72			12,511,002.06
12. Appropriations Subject to the Limit (Line D9d)			11,631,567.72			

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

John Paul Wells
Gann Contact Person

760-356-2974, ext 7203
Contact Phone Number

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)	0.00	0.00	13,103.47	0.00	1,349,969.12	0.00	1,054,564.67
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals **Description**							
0001 Pre-Kindergarten							
1110 Regular Education, K–12			75.27		76.00		44,206.00
3100 Alternative Schools							
3200 Continuation Schools			0.50		1.00		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education			5.50		6.00		
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)			8.00		8.00		2,044.00
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)							
- - Child Development (Fund 12)							
- - Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	89.27	0.00	91.00	0.00	46,250.00

Goal	Program/Activity	Direct Costs - Direct Charged (Schedule DCC) Column 1	Direct Costs - Allocated (Schedule AC) Column 2	Direct Costs - Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	17,257,355.82	2,146,453.83	19,403,809.65	1,397,011.26		20,800,820.91
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	224,559.83	14,908.22	239,468.05	17,240.92		256,708.97
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	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	847,743.47	89,816.27	937,559.74	67,501.26		1,005,061.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	1,641,008.31	166,458.94	1,807,467.25	130,131.77		1,937,599.02
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	695,041.29	0.00	695,041.29	50,040.71		745,082.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					2,192.18	2,192.18
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					331,533.85	331,533.85
----	Other Outgo					503,369.05	503,369.05
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	91,293.16		91,293.16
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(33,869.77)		(33,869.77)
----	**Total General Fund and Charter Schools Funds Expenditures**	20,665,708.72	2,417,637.26	23,083,345.98	1,719,349.31	837,095.08	25,639,790.37

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	12,158,973.45	509,464.93	258,960.61	1,132,841.15	1,660,203.11	509,802.87	388,614.44			638,495.26	0.00	17,257,355.82
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	86,779.72	0.00	883.62	115,435.76	17,896.00	0.00	0.00			3,564.73	0.00	224,559.83
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	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	838,551.70	0.00	0.00	0.00	0.00	0.00	9,191.77			0.00	0.00	847,743.47
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	1,424,957.85	20,134.93	0.00	0.00	121,703.10	74,212.43	0.00			0.00	0.00	1,641,008.31
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	480,417.74	0.00	34,635.85	10,501.98	156,783.87	0.00	0.00	0.00	0.00	12,701.85	0.00	695,041.29
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
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		14,989,680.46	529,599.86	294,480.08	1,258,778.89	1,956,586.08	584,015.30	397,806.21	0.00	0.00	654,761.84	0.00	20,665,708.72

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	11,048.48	1,127,446.74	1,007,958.61	2,146,453.83
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	73.39	14,834.83	0.00	14,908.22
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	807.32	89,008.95	0.00	89,816.27
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,174.28	118,678.60	46,606.06	166,458.94
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)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		13,103.47	1,349,969.12	1,054,564.67	2,417,637.26

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)	294,886.96
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	20,270.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,009,904.02
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	428,158.10
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,753,219.08
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	20,665,708.72
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,417,637.26
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	23,083,345.98
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	216,035.40
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,051,982.35
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,268,017.75
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	24,351,363.73
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	7.20%

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)	2,192.18				2,192.18
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			331,533.85		331,533.85
Other Outgo (Objects 1000-7999)				503,369.05	503,369.05
Total Other Costs	2,192.18	0.00	331,533.85	503,369.05	837,095.08

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) — 890,820.18
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) — 19,278,078.64

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) — 4.62%

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)	990,787.17
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	350,983.23
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	20,270.00
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)	90,853.82
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,452,894.22
9.	Carry-Forward Adjustment (Part IV, Line F)	143,956.33
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,596,850.55
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	14,968,691.18
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,085,296.93
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,536,091.51
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	397,806.21
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6.	Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	294,886.96
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)	19,116.85
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)	77,174.87
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)	1,875,679.14
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)	291,065.59
15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	216,035.40
16.	Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17.	Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	653,362.05
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)	23,415,206.69
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)	6.20%
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)	6.82%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	1,452,894.22
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	(93,688.66)
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.19%) times Part III, Line B19); zero if negative	143,956.33
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.19%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.19%) times Part III, Line B19); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	143,956.33

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:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	143,956.33

Approved indirect cost rate: 5.19%
Highest rate used in any program: 5.19%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	94,297.04	4,894.02	5.19%
01	3010	693,102.80	35,972.04	5.19%
01	3060	218,594.47	11,345.05	5.19%
01	3061	81,620.45	4,236.10	5.19%
01	3212	268,382.77	13,929.05	5.19%
01	3214	268,934.95	13,957.72	5.19%
01	3310	232,989.65	461.20	0.20%
01	4035	86,768.07	4,503.26	5.19%
01	4127	30,464.48	1,581.11	5.19%
01	4203	71,962.24	1,439.24	2.00%
01	5634	11,517.25	597.75	5.19%
01	6010	462,709.34	19,660.21	4.25%
01	6266	27,547.14	1,429.70	5.19%
01	6385	8,265.95	429.00	5.19%
01	6388	121,593.10	6,155.74	5.06%
01	6546	72,041.89	3,167.62	4.40%
01	7412	19,714.93	1,023.20	5.19%
01	7413	16,311.14	846.55	5.19%
13	5310	653,362.05	33,869.77	5.18%

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		65,398.88	65,398.88
2. State Lottery Revenue	8560	259,327.25		123,756.01	383,083.26
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)		259,327.25	0.00	189,154.89	448,482.14
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	199,596.84			199,596.84
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	59,730.41			59,730.41
4. Books and Supplies	4000-4999	0.00		112,233.89	112,233.89
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			5,000.00	5,000.00
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)		259,327.25	0.00	117,233.89	376,561.14
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	71,921.00	71,921.00

D. COMMENTS:

The amount expended in 2021-22 represents subscription costs for online learning programs, an allowable expenditure under Restricted Lotto guidelines.

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.

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2021-22 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	25,639,790.37
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,744,318.50
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,206,391.75
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	420,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	409,599.50
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)				2,035,991.25
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)				20,859,480.62

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		1,475.21
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,140.01

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.)	19,235,571.20	12,588.23
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)	19,235,571.20	12,588.23
B. Required effort (Line A.2 times 90%)	17,312,014.08	11,329.41
C. Current year expenditures (Line I.E and Line II.B)	20,859,480.62	14,140.01
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

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								161
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	910,207.94		910,207.94
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	207,420.02		207,420.02
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	446,625.28		446,625.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	8,030.44		8,030.44
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	68,724.63		68,724.63
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,641,008.31	0.00	1,641,008.31
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	461.20		461.20
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	166,458.95							166,458.95
	Total Indirect Costs and PCR Allocations	166,458.95	0.00	0.00	0.00	0.00	461.20	0.00	166,920.15
	TOTAL COSTS	166,458.95	0.00	0.00	0.00	0.00	1,641,469.51	0.00	1,807,928.46
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	19,219.50		19,219.50
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	195,845.02		195,845.02
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	73,600.29		73,600.29
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,751.00		1,751.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	290,415.81	0.00	290,415.81
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	461.20		461.20
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	461.20	0.00	461.20
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	290,877.01	0.00	290,877.01
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								290,877.01

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	890,988.44		890,988.44
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	11,575.00		11,575.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	373,024.99		373,024.99
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	6,279.44		6,279.44
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	68,724.63		68,724.63
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,350,592.50	0.00	1,350,592.50
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	166,458.95							166,458.95
	Total Indirect Costs and PCR Allocations	166,458.95	0.00	0.00	0.00	0.00	0.00	0.00	166,458.95
	TOTAL BEFORE OBJECT 8980	166,458.95	0.00	0.00	0.00	0.00	1,350,592.50	0.00	1,517,051.45
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								1,517,051.45
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	0.00	0.00	0.00	0.00	0.00	11,575.00		11,575.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	3,796.43		3,796.43
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	59,107.63		59,107.63
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	74,479.06	0.00	74,479.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	74,479.06	0.00	74,479.06
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)								738,114.50
	TOTAL COSTS								812,593.56

* 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	1,386,999.54	825,192.87
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)	0.00	0.00
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)	0.00	0.00
4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
5. 2020-21 Expenditures, Adjusted for 2021-22 MOE Calculation (Sum lines 1 through 4)	1,386,999.54	825,192.87

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	157.00
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)	157.00

SELPA: (??)

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
Total exempt reductions	0.00	0.00

SELPA: (??)

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)	289,780.92			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310	216,953.83			
Increase in funding (if difference is positive)	72,827.09			
Maximum available for MOE reduction (50% of increase in funding)	36,413.55	(a)		
Current year funding (IDEA Section 619 - Resources 3308 and 3315)	0.00			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3305, 3308, 3310 and 3315)	43,467.14	(b)		
If (b) is greater than (a).				
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	0.00	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	36,413.55	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).				36,413.55
THIS SECTION IS NOT APPLICABLE!				
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)	43,467.14	(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: (??)

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	1,807,928.46		
b. Less: Expenditures paid from federal sources	290,877.01		
c. Expenditures paid from state and local sources	1,517,051.45	1,386,999.54	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,386,999.54	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,517,051.45	1,386,999.54	130,051.91

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	1,807,928.46		
b. Less: Expenditures paid from federal sources	290,877.01		
c. Expenditures paid from state and local sources	1,517,051.45	1,382,333.10	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,382,333.10	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,517,051.45	1,382,333.10	
d. Special education unduplicated pupil count	161	157	
e. Per capita state and local expenditures (A2c/A2d)	9,422.68	8,804.67	618.01

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: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2021-22	Comparison Year FY 2020-21	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	812,593.56	825,192.87	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		825,192.87	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		36,413.55	
Net expenditures paid from local sources	812,593.56	788,779.32	23,814.24

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 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 local expenditures only.			
a. Expenditures paid from local sources	812,593.56	825,192.87	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		825,192.87	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		36,413.55	
Net expenditures paid from local sources	812,593.56	788,779.32	
b. Special education unduplicated pupil count	161	157	
c. Per capita local expenditures (B2a/B2b)	5,047.16	5,024.07	23.09

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.

John Paul Wells
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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								161
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	940,128.45		940,128.45
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	257,104.70		257,104.70
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	521,016.34		521,016.34
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	46,919.18		46,919.18
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	13,045.82		13,045.82
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,778,214.49	0.00	1,778,214.49
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	67,588.00		67,588.00
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	67,588.00	0.00	67,588.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	1,845,802.49	0.00	1,845,802.49
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	842,978.85		842,978.85
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	12,000.00		12,000.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	385,830.48		385,830.48
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	46,919.18		46,919.18
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	13,045.82		13,045.82
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,300,774.33	0.00	1,300,774.33
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	67,588.00		67,588.00
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	67,588.00	0.00	67,588.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,368,362.33	0.00	1,368,362.33
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								250,736.62
	TOTAL COSTS								1,619,098.95

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	0.00	0.00	0.00	0.00	0.00	12,000.00		12,000.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	4,320.66		4,320.66
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	16,320.66	0.00	16,320.66
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	16,320.66	0.00	16,320.66
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								250,736.62
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)								629,177.68
	TOTAL COSTS								896,234.96

* 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								161
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	910,207.94		910,207.94
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	207,420.02		207,420.02
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	446,625.28		446,625.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	8,030.44		8,030.44
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	68,724.63		68,724.63
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,641,008.31	0.00	1,641,008.31
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	461.20		461.20
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)	166,458.95							166,458.95
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	461.20	0.00	461.20
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	1,641,469.51	0.00	1,641,469.51
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	19,219.50		19,219.50
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	195,845.02		195,845.02
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	73,600.29		73,600.29
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,751.00		1,751.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	290,415.81	0.00	290,415.81
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	461.20		461.20
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	461.20	0.00	461.20
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	290,877.01	0.00	290,877.01
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								290,877.01

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	890,988.44		890,988.44
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	11,575.00		11,575.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	373,024.99		373,024.99
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	6,279.44		6,279.44
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	68,724.63		68,724.63
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,350,592.50	0.00	1,350,592.50
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	166,458.95							166,458.95
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,350,592.50	0.00	1,350,592.50
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								1,350,592.50
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	0.00	0.00	0.00	0.00	0.00	11,575.00		11,575.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	3,796.43		3,796.43
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	59,107.63		59,107.63
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	74,479.06	0.00	74,479.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	74,479.06	0.00	74,479.06
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)								738,114.50
	TOTAL COSTS								812,593.56

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

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

SELPA: (??)

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: (??)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

	Column A Budgeted Amounts (LB-B Worksheet) FY 2022-23	Column B Actual Expenditures Comparison Year FY 2021-22	Column C Difference (A - B)
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	1,845,802.49		
b. Less: Expenditures paid from federal sources	226,703.54		
c. Expenditures paid from state and local sources	1,619,098.95	1,470,445.39	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,470,445.39	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,619,098.95	1,470,445.39	148,653.56

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

	Budgeted Amounts FY 2022-23	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	1,845,802.49		
b. Less: Expenditures paid from federal sources	226,703.54		
c. Expenditures paid from state and local sources	1,619,098.95	1,470,445.39	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,470,445.39	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,619,098.95	1,470,445.39	
d. Special education unduplicated pupil count	161	161	
e. Per capita state and local expenditures (A2c/A2d)	10,056.52	9,133.20	923.32

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: (??)

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	896,234.96	812,593.56	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		812,593.56	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	896,234.96	812,593.56	83,641.40

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	896,234.96	812,593.56	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		812,593.56	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	896,234.96	812,593.56	
b. Special education unduplicated pupil count	161	161	
c. Per capita local expenditures (B2a/B2b)	5,566.68	5,047.16	519.52

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.

John Paul Wells
Contact Name

760-356-2974, ext 7203
Telephone Number

Assistant Superintendent
Title

jpwells@husd.net
Email Address

	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	153,012.00	0.00	153,012.00	0.00		153,012.00
Work in Progress	3,601,591.00	0.00	3,601,591.00	1,233,202.00		4,834,793.00
Total capital assets not being depreciated	3,754,603.00	0.00	3,754,603.00	1,233,202.00	0.00	4,987,805.00
Capital assets being depreciated:						
Land Improvements	2,796,524.00	0.00	2,796,524.00	0.00		2,796,524.00
Buildings	29,690,560.00	0.00	29,690,560.00	0.00		29,690,560.00
Equipment	2,396,766.00	135,747.00	2,532,513.00	1,131,119.00		3,663,632.00
Total capital assets being depreciated	34,883,850.00	135,747.00	35,019,597.00	1,131,119.00	0.00	36,150,716.00
Accumulated Depreciation for:						
Land Improvements	(1,232,597.00)	0.00	(1,232,597.00)	(131,462.00)		(1,364,059.00)
Buildings	(11,443,190.00)	0.00	(11,443,190.00)	(733,151.00)		(12,176,341.00)
Equipment	(1,829,313.00)	0.00	(1,829,313.00)	(115,558.00)		(1,944,871.00)
Total accumulated depreciation	(14,505,100.00)	0.00	(14,505,100.00)	(980,171.00)	0.00	(15,485,271.00)
Total capital assets being depreciated, net excluding lease assets	20,378,750.00	135,747.00	20,514,497.00	150,948.00	0.00	20,665,445.00
Lease Assets		0.00	0.00	0.00		0.00
Accumulated amortization for lease assets		0.00	0.00	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	24,133,353.00	135,747.00	24,269,100.00	1,384,150.00	0.00	25,653,250.00
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

	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	16,589,800.00		16,589,800.00	73,140.00	307,181.00	16,355,759.00	611,677.00
State School Building Loans Payable			0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	3,827,463.00		3,827,463.00	2,969,800.00	3,062,643.00	3,734,620.00	356,920.00
Leases Payable	122,097.00		122,097.00	0.00	122,097.00	0.00	0.00
Lease Revenue Bonds Payable			0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt			0.00	0.00	0.00	0.00	0.00
Net Pension Liability	22,419,106.00	(1,507,944.00)	20,911,162.00	0.00	443,002.00	20,468,160.00	443,002.00
Total/Net OPEB Liability	1,178,942.00		1,178,942.00	0.00	7,221.00	1,171,721.00	7,221.00
Compensated Absences Payable	8,479.00		8,479.00	0.00	2,094.00	6,385.00	6,385.00
Governmental activities long-term liabilities	44,145,887.00	(1,507,944.00)	42,637,943.00	3,042,940.00	3,944,238.00	41,736,645.00	1,425,205.00
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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(33,869.77)				
Other Sources/Uses Detail					0.00	420,000.00		
Fund Reconciliation							33,869.77	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	33,869.77	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	33,869.77
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					420,000.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	33,869.77	(33,869.77)	420,000.00	420,000.00	33,869.77	33,869.77

Holtville Unified School District
Cashflow Statement
2022-23

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
A. BEGINNING CASH	9110		**10,286,717.38**	**9,299,718.62**	**7,991,545.17**	**8,551,814.36**	**9,273,719.91**	**8,876,352.32**	**9,283,806.99**	**9,077,331.10**	**8,565,330.45**	**8,038,329.80**	**8,988,953.95**	**8,306,953.30**		
B. RECEIPTS																
LCFF Revenue Sources																
Principal Apportionment	8010-8019	18,527,676.00	693,911.00	693,911.00	2,132,436.44	1,667,490.84	1,667,490.84	1,667,490.84	1,667,490.84	1,667,490.84	1,667,490.84	1,667,490.84	1,667,490.84	1,667,490.84	18,527,676.00	-
Property Taxes	8020-8079	3,019,062.00	-	-	-	301,906.20	-	1,509,531.00	-	-	-	1,207,624.80	-	-	3,019,062.00	-
Miscellaneous Funds	8080-8099	(6,061.00)	-	(364.00)	(1,151.59)	(545.49)	(545.49)	(545.49)	(545.49)	(545.49)	(545.49)	(545.49)	(545.49)	(181.49)	(6,061.00)	-
Federal Revenues	8100-8299	8,602,322.17	-	5,272.52	-	300,000.00	30,000.00	220,000.00	210,000.00	65,000.00	-	230,000.00	5,000.00	100,000.00	1,165,272.52	7,437,049.65
Other State Revenues	8300-8599	3,713,913.27	80,887.00	80,887.00	-	135,000.00	225,000.00	80,000.00	475,000.00	50,000.00	150,000.00	190,000.00	50,000.00	500,000.00	2,016,774.00	1,697,139.27
Other Local Revenues	8600-8799	1,184,006.44	28,252.00	32,753.92	42,000.00	222,000.00	61,500.00	165,000.00	60,000.00	110,000.00	60,000.00	60,000.00	-	15,000.00	856,505.92	327,500.52
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		**35,040,918.88**	**803,050.00**	**812,460.44**	**2,173,284.85**	**2,625,851.55**	**1,983,445.35**	**3,641,476.35**	**2,411,945.35**	**1,891,945.35**	**1,876,945.35**	**3,354,570.15**	**1,721,945.35**	**2,282,309.35**	**25,579,229.44**	**9,461,689.44**
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	12,519,097.61	153,079.22	941,520.61	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,500,000.00	11,594,599.83	924,497.78
Classified Salaries	2000-2999	4,200,667.62	227,799.17	260,440.72	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	425,000.00	4,063,239.89	137,427.73
Employee Benefits	3000-3999	7,217,020.45	122,104.87	427,963.93	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	1,045,000.00	6,095,068.80	1,121,951.65
Books and Supplies	4000-4999	1,951,298.11	41,693.10	177,322.36	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	200,000.00	1,769,015.46	182,282.65
Services	5000-5999	2,961,802.96	326,661.28	185,622.55	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	250,000.00	2,562,283.83	399,519.13
Capital Outlay	6000-6599	7,511,306.06	-	104,692.25	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	2,104,692.25	5,406,613.81
Other Outgo	7000-7499	43,845.00	4,233.00	4,233.00	(135.00)	3,946.00	3,946.00	3,946.00	3,946.00	3,946.00	3,946.00	3,946.00	3,946.00	3,946.00	43,845.00	-
Interfund Transfers Out	7600-7629	422,983.50	130,000.00	-	-	-	-	-	214,475.24	-	-	-	-	78,508.26	422,983.50	-
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		**36,828,021.31**	**1,005,570.64**	**2,101,795.42**	**2,399,865.00**	**2,403,946.00**	**2,403,946.00**	**2,403,946.00**	**2,618,421.24**	**2,403,946.00**	**2,403,946.00**	**2,403,946.00**	**2,403,946.00**	**3,702,454.26**	**28,655,728.56**	**8,172,292.75**
D. BALANCE SHEET ITEMS																
Assets and Deferred Outflows																
Cash Not In Treasury	9111-9199	(190,955.61)	-	-	(190,955.61)	-	-	-	-	-	-	-	-	-	(190,955.61)	-
Accounts Receivable	9200-9299	1,718,720.69	170,096.40	20,935.20	1,000,000.00	500,000.00	23,133.06	-	-	-	-	-	-	-	1,714,164.66	4,556.03
Due From Other Funds	9310	33,869.77	-	-	33,869.77	-	-	-	-	-	-	-	-	-	33,869.77	-
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	182,575.30	-	-	-	-	-	-	-	-	-	-	-	60,858.42	60,858.42	121,716.88
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL ASSETS		**1,744,210.15**	**170,096.40**	**20,935.20**	**842,914.16**	**500,000.00**	**23,133.06**	**-**	**-**	**-**	**-**	**-**	**-**	**60,858.42**	**1,617,937.24**	**126,272.91**

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	(1,050,413.01)	(954,574.52)	(39,773.67)	(56,064.82)	-	-	-	-	-	-	-	-	-	(1,050,413.01)	-
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	(830,075.68)	-	-	-	-	-	(830,075.68)	-	-	-	-	-	-	(830,075.68)	-
Deferred Inflows of Resrcs	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restatements/Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL LIABILITIES		**(1,880,488.69)**	**(954,574.52)**	**(39,773.67)**	**(56,064.82)**	**-**	**-**	**(830,075.68)**	**-**	**-**	**-**	**-**	**-**	**-**	**(1,880,488.69)**	**-**
Nonoperating																
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BALANCE SHEET ITEMS		**(136,278.54)**	**(784,478.12)**	**(18,838.47)**	**786,849.34**	**500,000.00**	**23,133.06**	**(830,075.68)**	**-**	**-**	**-**	**-**	**-**	**60,858.42**	**(262,551.45)**	**126,272.91**
E. NET INCREASE/DECREASE B-C + D			**(986,998.76)**	**(1,308,173.45)**	**560,269.19**	**721,905.55**	**(397,367.59)**	**407,454.67**	**(206,475.89)**	**(512,000.65)**	**(527,000.65)**	**950,624.15**	**(682,000.65)**	**(1,359,286.49)**		
F. ENDING CASH (A+ EI			**9,299,718.62**	**7,991,545.17**	**8,551,814.36**	**9,273,719.91**	**8,876,352.32**	**9,283,806.99**	**9,077,331.10**	**8,565,330.45**	**8,038,329.80**	**8,988,953.95**	**8,306,953.30**	**6,947,666.81**		
G. Ending Cash, Plus Cash Accruals and Adjustments																

Beginning Fund Balance July 1st	10,145,882.81
Audit/Other Restatements	0.00
Change in Fund Balance	(1,787,102.43)
Unaudited Fund Balance June 30th	8,358,780.38

Estimated Cash at Year-End	6,947,666.81
Estimated AR at Year-End	9,461,689.44
Estimated AP at Year-End	(8,172,292.75)
Estimated Other Assets/Stores at Year-End	121,716.88
Revolving Cash at Year-End	-
Unaudited Fund Balance June 30th	8,358,780.38

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	340,170.81	0.00	-100.0%
5) TOTAL, REVENUES			340,170.81	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	259,230.91	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	31,834.68	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			291,065.59	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			49,105.22	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)			49,105.22	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	187,565.88	236,671.10	26.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			187,565.88	236,671.10	26.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			187,565.88	236,671.10	26.2%
2) Ending Balance, June 30 (E + F1e)			236,671.10	236,671.10	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	236,671.10	236,671.10	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	236,671.10		
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			236,671.10		
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)			236,671.10		

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	308,763.17	0.00	-100.0%
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	31,407.64	0.00	-100.0%
TOTAL, REVENUES			340,170.81	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	259,230.91	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			259,230.91	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	31,834.68	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,834.68	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			291,065.59	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	340,170.81	0.00	-100.0%
5) TOTAL, REVENUES			340,170.81	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		291,065.59	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			291,065.59	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			49,105.22	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)			49,105.22	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	187,565.88	236,671.10	26.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			187,565.88	236,671.10	26.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			187,565.88	236,671.10	26.2%
2) Ending Balance, June 30 (E + F1e)			236,671.10	236,671.10	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	236,671.10	236,671.10	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
8210	Student Activity Funds	236,671.10	236,671.10
Total, Restricted Balance		236,671.10	236,671.10

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	206,684.00	216,498.00	4.7%
4) Other Local Revenue		8600-8799	(1,623.80)	0.00	-100.0%
5) TOTAL, REVENUES			205,060.20	216,498.00	5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	134,351.33	102,149.15	-24.0%
2) Classified Salaries		2000-2999	22,651.95	18,980.50	-16.2%
3) Employee Benefits		3000-3999	56,807.15	53,834.09	-5.2%
4) Books and Supplies		4000-4999	2,224.97	12,848.33	477.5%
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	11,369.00	New
9) TOTAL, EXPENDITURES			216,035.40	199,181.07	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,975.20)	17,316.93	-257.8%
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)			(10,975.20)	17,316.93	-257.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,439.18	66,463.98	-14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,439.18	66,463.98	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,439.18	66,463.98	-14.2%
2) Ending Balance, June 30 (E + F1e)			66,463.98	83,780.91	26.1%
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	16,636.07	33,953.00	104.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	49,827.91	49,827.91	0.0%
Adult Ed Programs	0000	9760	*49,827.91*		
Adult Ed Programs	0000	9760		*49,827.91*	
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	76,513.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,606.30)		
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	181.10		
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			75,088.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,624.34		
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			8,624.34		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			66,463.98		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	197,793.00	205,388.00	3.8%
All Other State Revenue	All Other	8590	8,891.00	11,110.00	25.0%
TOTAL, OTHER STATE REVENUE			206,684.00	216,498.00	4.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	586.06	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,209.86)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(1,623.80)	0.00	-100.0%
TOTAL, REVENUES			205,060.20	216,498.00	5.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	87,002.00	61,640.00	-29.2%
Certificated Pupil Support Salaries		1200	47,349.33	40,509.15	-14.4%
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			134,351.33	102,149.15	-24.0%
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	22,651.95	18,980.50	-16.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,651.95	18,980.50	-16.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	22,224.32	22,883.24	3.0%
PERS		3201-3202	15,612.17	15,092.53	-3.3%
OASDI/Medicare/Alternative		3301-3302	6,616.51	5,444.72	-17.7%
Health and Welfare Benefits		3401-3402	8,834.51	7,961.14	-9.9%
Unemployment Insurance		3501-3502	785.01	605.64	-22.8%
Workers' Compensation		3601-3602	1,833.28	1,254.57	-31.6%
OPEB, Allocated		3701-3702	901.35	592.25	-34.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			56,807.15	53,834.09	-5.2%
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	2,224.97	12,848.33	477.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,224.97	12,848.33	477.5%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	11,369.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	11,369.00	New
TOTAL, EXPENDITURES			216,035.40	199,181.07	-7.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	206,684.00	216,498.00	4.7%
4) Other Local Revenue		8600-8799	(1,623.80)	0.00	-100.0%
5) TOTAL, REVENUES			205,060.20	216,498.00	5.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		114,656.31	99,655.64	-13.1%
2) Instruction - Related Services	2000-2999		34,819.67	30,183.06	-13.3%
3) Pupil Services	3000-3999		66,559.42	57,973.37	-12.9%
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	11,369.00	New
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			216,035.40	199,181.07	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,975.20)	17,316.93	-257.8%
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)			(10,975.20)	17,316.93	-257.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,439.18	66,463.98	-14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,439.18	66,463.98	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,439.18	66,463.98	-14.2%
2) Ending Balance, June 30 (E + F1e)			66,463.98	83,780.91	26.1%
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	16,636.07	33,953.00	104.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	49,827.91	49,827.91	0.0%
Adult Ed Programs	0000	9760	*49,827.91*		
Adult Ed Programs	0000	9760		*49,827.91*	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
6391	Adult Education Program	16,636.07	33,953.00
Total, Restricted Balance		16,636.07	33,953.00

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	1,151,579.07	1,124,675.00	-2.3%
3) Other State Revenue		8300-8599	72,233.54	93,749.00	29.8%
4) Other Local Revenue		8600-8799	7,730.18	29,500.00	281.6%
5) TOTAL, REVENUES			1,231,542.79	1,247,924.00	1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	406,749.72	362,507.62	-10.9%
3) Employee Benefits		3000-3999	177,594.99	158,889.24	-10.5%
4) Books and Supplies		4000-4999	450,303.64	553,810.42	23.0%
5) Services and Other Operating Expenditures		5000-5999	17,334.00	25,600.00	47.7%
6) Capital Outlay		6000-6999	0.00	75,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	33,869.77	32,174.00	-5.0%
9) TOTAL, EXPENDITURES			1,085,852.12	1,207,981.28	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			145,690.67	39,942.72	-72.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			145,690.67	39,942.72	-72.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	901,963.41	1,047,654.08	16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			901,963.41	1,047,654.08	16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			901,963.41	1,047,654.08	16.2%
2) Ending Balance, June 30 (E + F1e)			1,047,654.08	1,087,596.80	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	25,434.19	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	1,022,219.89	1,087,596.80	6.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	859,099.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	(18,035.63)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,842.81		
4) Due from Grantor Government		9290	227,374.22		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	25,434.19		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,095,715.55		
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	14,191.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	33,869.77		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			48,061.47		
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)			1,047,654.08		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,151,579.07	1,124,675.00	-2.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,151,579.07	1,124,675.00	-2.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	72,233.54	93,749.00	29.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			72,233.54	93,749.00	29.8%
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,574.96	4,500.00	-19.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(22,849.68)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,004.90	25,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,730.18	29,500.00	281.6%
TOTAL, REVENUES			1,231,542.79	1,247,924.00	1.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	338,412.72	294,170.62	-13.1%
Classified Supervisors' and Administrators' Salaries		2300	68,337.00	68,337.00	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			406,749.72	362,507.62	-10.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	88,000.50	91,663.74	4.2%
OASDI/Medicare/Alternative		3301-3302	30,853.53	27,536.90	-10.7%
Health and Welfare Benefits		3401-3402	49,605.91	33,228.95	-33.0%
Unemployment Insurance		3501-3502	2,016.46	1,799.80	-10.7%
Workers' Compensation		3601-3602	4,783.44	3,207.51	-32.9%
OPEB, Allocated		3701-3702	2,335.15	1,452.34	-37.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			177,594.99	158,889.24	-10.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	48,479.28	67,145.45	38.5%
Noncapitalized Equipment		4400	3,204.06	10,000.00	212.1%
Food		4700	398,620.30	476,664.97	19.6%
TOTAL, BOOKS AND SUPPLIES			450,303.64	553,810.42	23.0%

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	400.00	1,500.00	275.0%
Dues and Memberships		5300	25.00	60.00	140.0%
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	3,790.37	7,500.00	97.9%
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	11,773.98	14,940.00	26.9%
Communications		5900	1,344.65	1,600.00	19.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,334.00	25,600.00	47.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	75,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	75,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	33,869.77	32,174.00	-5.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			33,869.77	32,174.00	-5.0%
TOTAL, EXPENDITURES			1,085,852.12	1,207,981.28	11.2%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,151,579.07	1,124,675.00	-2.3%
3) Other State Revenue		8300-8599	72,233.54	93,749.00	29.8%
4) Other Local Revenue		8600-8799	7,730.18	29,500.00	281.6%
5) TOTAL, REVENUES			1,231,542.79	1,247,924.00	1.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,051,982.35	1,175,807.28	11.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		33,869.77	32,174.00	-5.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,085,852.12	1,207,981.28	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			145,690.67	39,942.72	-72.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			145,690.67	39,942.72	-72.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	901,963.41	1,047,654.08	16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			901,963.41	1,047,654.08	16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			901,963.41	1,047,654.08	16.2%
2) Ending Balance, June 30 (E + F1e)			1,047,654.08	1,087,596.80	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	25,434.19	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	1,022,219.89	1,087,596.80	6.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	979,554.92	1,087,596.80
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	42,664.97	0.00
Total, Restricted Balance		1,022,219.89	1,087,596.80

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(97,260.32)	20,000.00	-120.6%
5) TOTAL, REVENUES			(97,260.32)	20,000.00	-120.6%
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	142,528.92	0.00	-100.0%
6) Capital Outlay		6000-6999	901,667.53	6,446,942.13	615.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,845,526.49	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,889,722.94	6,446,942.13	65.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,986,983.26)	(6,426,942.13)	61.2%
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	2,969,800.00	2,000,000.00	-32.7%
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			2,969,800.00	2,000,000.00	-32.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,017,183.26)	(4,426,942.13)	335.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,444,125.39	4,426,942.13	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,444,125.39	4,426,942.13	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,444,125.39	4,426,942.13	-18.7%
2) Ending Balance, June 30 (E + F1e)			4,426,942.13	0.00	-100.0%
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	4,426,942.13	0.00	-100.0%
Measure G Bond Projects	0000	9780	*4,426,942.13*		
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	4,620,753.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	(97,006.42)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.20		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,944.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,534,691.13		
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	107,749.00		
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			107,749.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,426,942.13		

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	37,277.28	20,000.00	-46.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(139,276.52)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	4,738.92	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(97,260.32)	20,000.00	-120.6%
TOTAL, REVENUES			(97,260.32)	20,000.00	-120.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	142,528.92	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			142,528.92	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	901,667.53	6,446,942.13	615.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			901,667.53	6,446,942.13	615.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	45,526.49	0.00	-100.0%
Other Debt Service - Principal		7439	2,800,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,845,526.49	0.00	-100.0%
TOTAL, EXPENDITURES			3,889,722.94	6,446,942.13	65.7%

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	2,000,000.00	New
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	2,969,800.00	0.00	-100.0%
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			2,969,800.00	2,000,000.00	-32.7%
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)			2,969,800.00	2,000,000.00	-32.7%

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	(97,260.32)	20,000.00	-120.6%
5) TOTAL, REVENUES			(97,260.32)	20,000.00	-120.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		901,667.53	6,446,942.13	615.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,988,055.41	0.00	-100.0%
10) TOTAL, EXPENDITURES			3,889,722.94	6,446,942.13	65.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,986,983.26)	(6,426,942.13)	61.2%
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	2,969,800.00	2,000,000.00	-32.7%
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			2,969,800.00	2,000,000.00	-32.7%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,017,183.26)	(4,426,942.13)	335.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,444,125.39	4,426,942.13	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,444,125.39	4,426,942.13	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,444,125.39	4,426,942.13	-18.7%
2) Ending Balance, June 30 (E + F1e)			4,426,942.13	0.00	-100.0%
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	4,426,942.13	0.00	-100.0%
Measure G Bond Projects	0000	9780	*4,426,942.13*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
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	10,900.66	0.00	-100.0%
5) TOTAL, REVENUES			10,900.66	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	5,583.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	83,616.00	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			5,583.00	83,616.00	1397.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,317.66	(83,616.00)	-1672.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,317.66	(83,616.00)	-1672.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,298.34	83,616.00	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,298.34	83,616.00	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,298.34	83,616.00	6.8%
2) Ending Balance, June 30 (E + F1e)			83,616.00	0.00	-100.0%
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	83,616.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	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	85,196.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,788.59)		
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	207.89		
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			83,616.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			83,616.00		

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	634.65	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,398.31)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	12,664.32	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			10,900.66	0.00	-100.0%
TOTAL, REVENUES			10,900.66	0.00	-100.0%

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	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	5,583.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,583.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	83,616.00	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	83,616.00	New
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			5,583.00	83,616.00	1397.7%

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	10,900.66	0.00	-100.0%
5) TOTAL, REVENUES			10,900.66	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		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		5,583.00	0.00	-100.0%
8) Plant Services	8000-8999		0.00	83,616.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,583.00	83,616.00	1397.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,317.66	(83,616.00)	-1672.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,317.66	(83,616.00)	-1672.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,298.34	83,616.00	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,298.34	83,616.00	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,298.34	83,616.00	6.8%
2) Ending Balance, June 30 (E + F1e)			83,616.00	0.00	-100.0%
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	83,616.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	83,616.00	0.00
Total, Restricted Balance		83,616.00	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	4,449.00	4,000.00	-10.1%
4) Other Local Revenue		8600-8799	946,260.00	722,136.00	-23.7%
5) TOTAL, REVENUES			950,709.00	726,136.00	-23.6%
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	800,660.00	963,802.00	20.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			800,660.00	963,802.00	20.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			150,049.00	(237,666.00)	-258.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	8,528.00	8,500.00	-0.3%
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			8,528.00	8,500.00	-0.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			158,577.00	(229,166.00)	-244.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,040,900.00	1,199,477.00	15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,040,900.00	1,199,477.00	15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,040,900.00	1,199,477.00	15.2%
2) Ending Balance, June 30 (E + F1e)			1,199,477.00	970,311.00	-19.1%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,199,477.00	970,311.00	-19.1%
GO Bond Principal and Interest Payments	0000	9780	*1,199,477.00*		
GO Bond Principal and Interest Payments	0000	9780		*970,311.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,196,874.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,603.00		
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			1,199,477.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,199,477.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	4,449.00	4,000.00	-10.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,449.00	4,000.00	-10.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	892,960.00	636,858.00	-28.7%
Unsecured Roll		8612	33,867.00	70,153.00	107.1%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	12,964.00	12,000.00	-7.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	6,469.00	3,125.00	-51.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			946,260.00	722,136.00	-23.7%
TOTAL, REVENUES			950,709.00	726,136.00	-23.6%

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	304,000.00	498,000.00	63.8%
Bond Interest and Other Service Charges		7434	496,660.00	465,802.00	-6.2%
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)			800,660.00	963,802.00	20.4%
TOTAL, EXPENDITURES			800,660.00	963,802.00	20.4%

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: 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	8,528.00	8,500.00	-0.3%
(c) TOTAL, SOURCES			8,528.00	8,500.00	-0.3%
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)			8,528.00	8,500.00	-0.3%

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	4,449.00	4,000.00	-10.1%
4) Other Local Revenue		8600-8799	946,260.00	722,136.00	-23.7%
5) TOTAL, REVENUES			950,709.00	726,136.00	-23.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	800,660.00	963,802.00	20.4%
10) TOTAL, EXPENDITURES			800,660.00	963,802.00	20.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			150,049.00	(237,666.00)	-258.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	8,528.00	8,500.00	-0.3%
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			8,528.00	8,500.00	-0.3%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			158,577.00	(229,166.00)	-244.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,040,900.00	1,199,477.00	15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,040,900.00	1,199,477.00	15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,040,900.00	1,199,477.00	15.2%
2) Ending Balance, June 30 (E + F1e)			1,199,477.00	970,311.00	-19.1%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,199,477.00	970,311.00	-19.1%
GO Bond Principal and Interest Payments	0000	9780	*1,199,477.00*		
GO Bond Principal and Interest Payments	0000	9780		*970,311.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
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	31,478.11	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(8,183.95)	0.00	-100.0%
5) TOTAL, REVENUES			23,294.16	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	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	465,233.42	462,115.00	-0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			465,233.42	462,115.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(441,939.26)	(462,115.00)	4.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	420,000.00	422,983.50	0.7%
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			420,000.00	422,983.50	0.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,939.26)	(39,131.50)	78.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	332,716.00	310,776.74	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			332,716.00	310,776.74	-6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			332,716.00	310,776.74	-6.6%
2) Ending Balance, June 30 (E + F1e)			310,776.74	271,645.24	-12.6%
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	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	310,776.74	271,645.24	-12.6%
Debt Service Payments	0000	9780	*310,776.74*		
Debt Service Payments	0000	9780		*271,645.24*	
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	316,919.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,653.29)		
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	510.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			310,776.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			310,776.74		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	31,478.11	0.00	-100.0%
TOTAL, FEDERAL REVENUE			31,478.11	0.00	-100.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	1,066.05	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(9,250.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(8,183.95)	0.00	-100.0%
TOTAL, REVENUES			23,294.16	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	93,319.34	105,195.00	12.7%
Other Debt Service - Principal		7439	371,914.08	356,920.00	-4.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			465,233.42	462,115.00	-0.7%
TOTAL, EXPENDITURES			465,233.42	462,115.00	-0.7%

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	420,000.00	422,983.50	0.7%
(a) TOTAL, INTERFUND TRANSFERS IN			420,000.00	422,983.50	0.7%
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%
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)			420,000.00	422,983.50	0.7%

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	31,478.11	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(8,183.95)	0.00	-100.0%
5) TOTAL, REVENUES			23,294.16	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		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	465,233.42	462,115.00	-0.7%
10) TOTAL, EXPENDITURES			465,233.42	462,115.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(441,939.26)	(462,115.00)	4.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	420,000.00	422,983.50	0.7%
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			420,000.00	422,983.50	0.7%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,939.26)	(39,131.50)	78.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	332,716.00	310,776.74	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			332,716.00	310,776.74	-6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			332,716.00	310,776.74	-6.6%
2) Ending Balance, June 30 (E + F1e)			310,776.74	271,645.24	-12.6%
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	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	310,776.74	271,645.24	-12.6%
Debt Service Payments	0000	9780	*310,776.74*		
Debt Service Payments	0000	9780		*271,645.24*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Unaudited Actuals
2021-22 Unaudited Actuals
Technical Review Checks

Holtville Unified **Imperial 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

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

FUND	RESOURCE	OBJECT	VALUE
01	3061	3201	-339.48

Explanation:This negative was created through payroll automatically as a prior year adjustment for credit to a Certificated PERS employee working for the District during Summer School.

01	7810	8590	-67,741.70

Explanation:This is a prior year adjustment. Entitlements for three separate State bus grants were earned in 2020-21, but no cash was received. In 2021-22, the buses were purchased for less than the grant amounts, reducing the entitlements.

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

FUND	RESOURCE	VALUE
01	7810	-67,741.70

Explanation:This is a prior year adjustment. Entitlements for three separate State bus grants were earned in 2020-21, but no cash was received. In 2021-22, the buses were purchased for less than the grant amounts, reducing the entitlements.

11	0000	-1,623.80

Explanation:The negative balance is due to the required FMV adjustment to Adult Ed. The FMV adjustment this fiscal year was negative and exceeded the annual interest revenues, creating an overall negative balance for this fiscal year's revenues.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2022-23 Budget
Technical Review Checks

Holtville Unified **Imperial County**

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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.