

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.98%
	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	\$77,577,636.22
	Appropriations Subject to Limit	\$77,577,636.22
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	6.00%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

Roxanna Travers
Name
Financial Accounting and Data Support Specia
Title
858-295-6700
Telephone
Roxanna.Travers@sdcoe.net
E-mail Address

For School District:

Seth Boomgarden
Name
Director of Fiscal Services
Title
619-668-5700 ext. 6404
Telephone
Seth.Boomgarden@lmsvdsd.net
E-mail Address

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		115,453,375.72	838,995.00	116,292,370.72	127,202,423.00	731,057.00	127,933,480.00	10.0%
2) Federal Revenue	8100-8299		2.44	32,624,370.53	32,624,372.97	3.00	10,478,013.81	10,478,016.81	-67.9%
3) Other State Revenue	8300-8599		2,158,684.95	21,809,239.13	23,967,924.08	1,984,416.16	41,215,821.30	43,200,237.46	80.2%
4) Other Local Revenue	8600-8799		2,502,407.84	8,536,336.91	11,038,744.75	1,486,920.50	10,139,914.09	11,626,834.59	5.3%
5) TOTAL, REVENUES			120,114,470.95	63,808,941.57	183,923,412.52	130,673,762.66	62,564,806.20	193,238,568.86	5.1%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		27,387,587.88	40,118,358.10	67,505,945.98	48,017,706.95	22,529,606.54	70,547,313.49	4.5%
2) Classified Salaries	2000-2999		14,822,940.12	13,369,787.50	28,192,727.62	17,429,271.10	13,507,163.64	30,936,434.74	9.7%
3) Employee Benefits	3000-3999		22,122,853.62	21,301,339.74	43,424,193.36	23,118,363.53	20,781,312.64	43,899,676.17	1.1%
4) Books and Supplies	4000-4999		2,453,337.80	3,814,995.01	6,268,332.81	2,760,375.34	10,865,448.57	13,625,823.91	117.4%
5) Services and Other Operating Expenditures	5000-5999		9,401,716.21	3,350,914.51	12,752,630.72	8,506,732.52	9,012,638.76	17,519,371.28	37.4%
6) Capital Outlay	6000-6999		445,102.51	2,753,540.24	3,198,642.75	188,590.00	1,108,434.97	1,297,024.97	-59.5%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		423,417.60	0.00	423,417.60	84,830.88	0.00	84,830.88	-80.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(770,140.70)	497,229.19	(272,911.51)	(575,612.99)	304,092.27	(271,520.72)	-0.5%
9) TOTAL, EXPENDITURES			76,286,815.04	85,206,164.29	161,492,979.33	99,530,257.33	78,108,697.39	177,638,954.72	10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			43,827,655.91	(21,397,222.72)	22,430,433.19	31,143,505.33	(15,543,891.19)	15,599,614.14	-30.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		35,152.71	0.00	35,152.71	81,243.00	0.00	81,243.00	131.1%
b) Transfers Out	7600-7629		(927,527.60)	0.00	(927,527.60)	45,000.00	0.00	45,000.00	-104.9%
2) Other Sources/Uses									
a) Sources	8930-8979		364,470.00	0.00	364,470.00	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(21,565,157.34)	21,565,157.34	0.00	(24,169,699.93)	24,169,699.93	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,238,007.03)	21,565,157.34	1,327,150.31	(24,133,456.93)	24,169,699.93	36,243.00	-97.3%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,589,648.88	167,934.62	23,757,583.50	7,010,048.40	8,625,808.74	15,635,857.14	-34.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,048,072.05	3,352,528.15	24,400,600.20	44,637,720.93	3,520,462.77	48,158,183.70	97.4%
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)			21,048,072.05	3,352,528.15	24,400,600.20	44,637,720.93	3,520,462.77	48,158,183.70	97.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,048,072.05	3,352,528.15	24,400,600.20	44,637,720.93	3,520,462.77	48,158,183.70	97.4%
2) Ending Balance, June 30 (E + F1e)			44,637,720.93	3,520,462.77	48,158,183.70	51,647,769.33	12,146,271.51	63,794,040.84	32.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	43,650.00	0.00	43,650.00	43,650.00	0.00	43,650.00	0.0%
Stores		9712	161,971.82	0.00	161,971.82	161,971.82	0.00	161,971.82	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,520,462.77	3,520,462.77	0.00	12,146,271.51	12,146,271.51	245.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	39,587,309.73	0.00	39,587,309.73	46,112,978.87	0.00	46,112,978.87	16.5%
Deferred Maintenance	0000	9760	5,000,000.00		5,000,000.00				
Declining Enrollment	0000	9760	31,357,450.14		31,357,450.14				
Board Required Additional 2%	0000	9760	3,229,859.59		3,229,859.59				
Deferred Maintenance	0000	9760				5,000,000.00		5,000,000.00	
Declining Enrollment	0000	9760				37,560,199.78		37,560,199.78	
Board Required 5%	0000	9760				3,552,779.09		3,552,779.09	
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	4,844,789.38	0.00	4,844,789.38	5,329,168.64	0.00	5,329,168.64	10.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	46,844,559.42	(4,944,698.19)	41,899,861.23				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	43,650.00	0.00	43,650.00				
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	162,753.31	12,967,404.67	13,130,157.98				
4) Due from Grantor Government		9290	167,508.53	0.00	167,508.53				
5) Due from Other Funds		9310	811,397.91	510,702.47	1,322,100.38				
6) Stores		9320	161,971.82	0.00	161,971.82				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			48,191,840.99	8,533,408.95	56,725,249.94				
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	2,197,590.85	4,829,840.39	7,027,431.24				
2) Due to Grantor Governments		9590	282,751.00	0.00	282,751.00				
3) Due to Other Funds		9610	1,073,778.21	157,590.61	1,231,368.82				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	25,515.18	25,515.18				
6) TOTAL, LIABILITIES			3,554,120.06	5,012,946.18	8,567,066.24				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									

			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			44,637,720.93	3,520,462.77	48,158,183.70				

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	49,725,433.00	0.00	49,725,433.00	60,687,618.00	0.00	60,687,618.00	22.0%
Education Protection Account State Aid - Current Year		8012	27,726,368.00	0.00	27,726,368.00	28,658,388.00	0.00	28,658,388.00	3.4%
State Aid - Prior Years		8019	96,085.00	0.00	96,085.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	202,409.34	0.00	202,409.34	202,409.00	0.00	202,409.00	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	35,991,558.24	0.00	35,991,558.24	35,991,558.00	0.00	35,991,558.00	0.0%
Unsecured Roll Taxes		8042	946,198.96	0.00	946,198.96	946,199.00	0.00	946,199.00	0.0%
Prior Years' Taxes		8043	11,126.58	0.00	11,126.58	11,127.00	0.00	11,127.00	0.0%
Supplemental Taxes		8044	1,782,102.65	0.00	1,782,102.65	1,782,103.00	0.00	1,782,103.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(47,373.00)	0.00	(47,373.00)	(47,373.00)	0.00	(47,373.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	884,320.08	0.00	884,320.08	884,320.00	0.00	884,320.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			117,318,228.85	0.00	117,318,228.85	129,116,349.00	0.00	129,116,349.00	10.1%
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			(1,864,853.13)	0.00	(1,864,853.13)	(1,913,926.00)	0.00	(1,913,926.00)	2.6%
Property Taxes Transfers			0.00	838,995.00	838,995.00	0.00	731,057.00	731,057.00	-12.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			115,453,375.72	838,995.00	116,292,370.72	127,202,423.00	731,057.00	127,933,480.00	10.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,573,575.37	2,573,575.37	0.00	2,478,856.00	2,478,856.00	-3.7%
Special Education Discretionary Grants		8182	0.00	783,782.00	783,782.00	0.00	187,004.00	187,004.00	-76.1%
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	2.44	0.00	2.44	3.00	0.00	3.00	23.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	26,074.00	26,074.00	0.00	23,770.00	23,770.00	-8.8%
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		2,508,995.40	2,508,995.40		2,501,788.35	2,501,788.35	-0.3%
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		558,115.17	558,115.17		359,383.00	359,383.00	-35.6%
Title III, Part A, Immigrant Student Program	4201	8290		31,632.00	31,632.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		226,211.52	226,211.52		221,445.00	221,445.00	-2.1%
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		468,176.90	468,176.90		448,020.06	448,020.06	-4.3%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	25,447,808.17	25,447,808.17	0.00	4,257,747.40	4,257,747.40	-83.3%
TOTAL, FEDERAL REVENUE			2.44	32,624,370.53	32,624,372.97	3.00	10,478,013.81	10,478,016.81	-67.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		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	808,674.00	808,674.00	0.00	808,674.00	808,674.00	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	103,875.00	103,875.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	367,852.00	0.00	367,852.00	340,806.16	0.00	340,806.16	-7.4%
Lottery - Unrestricted and Instructional Materials		8560	1,770,632.95	810,697.83	2,581,330.78	1,543,610.00	615,550.00	2,159,160.00	-16.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		37,024.49	37,024.49		71,014.00	71,014.00	91.8%
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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	20,200.00	20,048,967.81	20,069,167.81	100,000.00	39,720,583.30	39,820,583.30	98.4%
TOTAL, OTHER STATE REVENUE			2,158,684.95	21,809,239.13	23,967,924.08	1,984,416.16	41,215,821.30	43,200,237.46	80.2%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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	54,055.33	54,055.33	0.00	50,000.00	50,000.00	-7.5%
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	2,779.07	0.00	2,779.07	600.00	0.00	600.00	-78.4%
Leases and Rentals		8650	27,502.00	0.00	27,502.00	15,000.00	0.00	15,000.00	-45.5%
Interest		8660	316,181.48	0.00	316,181.48	200,000.00	0.00	200,000.00	-36.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	311,611.30	1,339,336.04	1,650,947.34	402,482.50	1,339,336.09	1,741,818.59	5.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	5,679.00	0.00	5,679.00	7,700.00	0.00	7,700.00	35.6%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,838,654.99	147,065.31	1,985,720.30	861,138.00	174,000.00	1,035,138.00	-47.9%
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		6,995,880.23	6,995,880.23		8,576,578.00	8,576,578.00	22.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,502,407.84	8,536,336.91	11,038,744.75	1,486,920.50	10,139,914.09	11,626,834.59	5.3%
TOTAL, REVENUES			120,114,470.95	63,808,941.57	183,923,412.52	130,673,762.66	62,564,806.20	193,238,568.86	5.1%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	21,183,562.23	32,205,111.87	53,388,674.10	42,120,591.72	13,095,551.33	55,216,143.05	3.4%
Certificated Pupil Support Salaries		1200	863,021.31	6,517,610.99	7,380,632.30	686,794.23	8,444,661.21	9,131,455.44	23.7%
Certificated Supervisors' and Administrators' Salaries		1300	5,012,466.71	1,300,651.67	6,313,118.38	5,015,945.00	989,394.00	6,005,339.00	-4.9%
Other Certificated Salaries		1900	328,537.63	94,983.57	423,521.20	194,376.00	0.00	194,376.00	-54.1%
TOTAL, CERTIFICATED SALARIES			27,387,587.88	40,118,358.10	67,505,945.98	48,017,706.95	22,529,606.54	70,547,313.49	4.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	149,159.99	6,545,065.81	6,694,225.80	15,133.11	6,499,849.51	6,514,982.62	-2.7%
Classified Support Salaries		2200	4,986,034.04	2,366,493.58	7,352,527.62	6,657,056.64	1,269,915.54	7,926,972.18	7.8%
Classified Supervisors' and Administrators' Salaries		2300	1,670,165.80	269,140.76	1,939,306.56	1,725,573.00	249,145.77	1,974,718.77	1.8%
Clerical, Technical and Office Salaries		2400	6,389,818.24	1,022,921.38	7,412,739.62	6,892,806.64	864,587.14	7,757,393.78	4.6%
Other Classified Salaries		2900	1,627,762.05	3,166,165.97	4,793,928.02	2,138,701.71	4,623,665.68	6,762,367.39	41.1%
TOTAL, CLASSIFIED SALARIES			14,822,940.12	13,369,787.50	28,192,727.62	17,429,271.10	13,507,163.64	30,936,434.74	9.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,332,404.19	10,835,844.37	18,168,248.56	7,890,714.88	9,786,027.65	17,676,742.53	-2.7%
PERS		3201-3202	2,968,042.14	2,532,506.97	5,500,549.11	3,085,578.75	3,041,847.72	6,127,426.47	11.4%
OASDI/Medicare/Alternative		3301-3302	1,819,588.65	1,322,220.99	3,141,809.64	1,765,799.53	1,355,322.44	3,121,121.97	-0.7%
Health and Welfare Benefits		3401-3402	6,331,964.11	4,995,536.04	11,327,500.15	6,660,881.36	5,108,870.85	11,769,752.21	3.9%
Unemployment Insurance		3501-3502	304,050.00	176,715.43	480,765.43	283,174.28	157,420.84	440,595.12	-8.4%
Workers' Compensation		3601-3602	1,254,335.38	726,663.50	1,980,998.88	1,088,992.73	605,816.57	1,694,809.30	-14.4%
OPEB, Allocated		3701-3702	1,657,046.70	0.00	1,657,046.70	1,871,578.00	0.00	1,871,578.00	12.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	455,422.45	711,852.44	1,167,274.89	471,644.00	726,006.57	1,197,650.57	2.6%
TOTAL, EMPLOYEE BENEFITS			22,122,853.62	21,301,339.74	43,424,193.36	23,118,363.53	20,781,312.64	43,899,676.17	1.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	11,651.20	1,018,097.79	1,029,748.99	51,000.00	4,500,000.00	4,551,000.00	342.0%
Books and Other Reference Materials		4200	48,277.36	33,622.89	81,900.25	500.00	0.00	500.00	-99.4%
Materials and Supplies		4300	1,951,879.47	2,449,343.23	4,401,222.70	2,302,725.34	5,156,073.57	7,458,798.91	69.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	441,529.77	313,931.10	755,460.87	406,150.00	1,209,375.00	1,615,525.00	113.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,453,337.80	3,814,995.01	6,268,332.81	2,760,375.34	10,865,448.57	13,625,823.91	117.4%
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	137,707.14	86,413.01	224,120.15	155,700.00	155,609.16	311,309.16	38.9%
Dues and Memberships		5300	45,156.29	0.00	45,156.29	68,523.75	1,000.00	69,523.75	54.0%
Insurance		5400 - 5450	1,826,010.51	0.00	1,826,010.51	1,405,468.00	0.00	1,405,468.00	-23.0%
Operations and Housekeeping Services		5500	4,294,743.76	0.00	4,294,743.76	4,117,110.94	0.00	4,117,110.94	-4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	436,040.68	103,371.03	539,411.71	491,700.00	154,500.00	646,200.00	19.8%
Transfers of Direct Costs		5710	(88,359.94)	88,359.94	0.00	(103,310.00)	103,310.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(489,270.54)	14,456.27	(474,814.27)	(478,051.95)	372,124.00	(105,927.95)	-77.7%
Professional/Consulting Services and Operating Expenditures		5800	2,831,142.42	3,034,335.66	5,865,478.08	2,432,181.78	8,216,095.60	10,648,277.38	81.5%
Communications		5900	408,545.89	23,978.60	432,524.49	417,410.00	10,000.00	427,410.00	-1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,401,716.21	3,350,914.51	12,752,630.72	8,506,732.52	9,012,638.76	17,519,371.28	37.4%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,182.50	85,306.40	87,488.90	0.00	200,000.00	200,000.00	128.6%
Buildings and Improvements of Buildings		6200	0.00	74,230.25	74,230.25	0.00	183,000.00	183,000.00	146.5%
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	51,426.39	2,594,003.59	2,645,429.98	151,090.00	725,434.97	876,524.97	-66.9%
Equipment Replacement		6500	27,023.62	0.00	27,023.62	37,500.00	0.00	37,500.00	38.8%
Lease Assets		6600	364,470.00	0.00	364,470.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			445,102.51	2,753,540.24	3,198,642.75	188,590.00	1,108,434.97	1,297,024.97	-59.5%
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	40,201.00	0.00	40,201.00	18,000.00	0.00	18,000.00	-55.2%
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			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	15,394.82	0.00	15,394.82	1,460.69	0.00	1,460.69	-90.5%
Other Debt Service - Principal		7439	367,821.78	0.00	367,821.78	65,370.19	0.00	65,370.19	-82.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			423,417.60	0.00	423,417.60	84,830.88	0.00	84,830.88	-80.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(497,229.19)	497,229.19	0.00	(304,092.27)	304,092.27	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(272,911.51)	0.00	(272,911.51)	(271,520.72)	0.00	(271,520.72)	-0.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(770,140.70)	497,229.19	(272,911.51)	(575,612.99)	304,092.27	(271,520.72)	-0.5%
TOTAL, EXPENDITURES			76,286,815.04	85,206,164.29	161,492,979.33	99,530,257.33	78,108,697.39	177,638,954.72	10.0%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	35,152.71	0.00	35,152.71	81,243.00	0.00	81,243.00	131.1%
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			35,152.71	0.00	35,152.71	81,243.00	0.00	81,243.00	131.1%
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	56,510.00	0.00	56,510.00	45,000.00	0.00	45,000.00	-20.4%
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	(984,037.60)	0.00	(984,037.60)	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			(927,527.60)	0.00	(927,527.60)	45,000.00	0.00	45,000.00	-104.9%
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	364,470.00	0.00	364,470.00	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			364,470.00	0.00	364,470.00	0.00	0.00	0.00	-100.0%
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	(21,565,157.34)	21,565,157.34	0.00	(24,169,699.93)	24,169,699.93	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			(21,565,157.34)	21,565,157.34	0.00	(24,169,699.93)	24,169,699.93	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(20,238,007.03)	21,565,157.34	1,327,150.31	(24,133,456.93)	24,169,699.93	36,243.00	-97.3%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	115,453,375.72	838,995.00	116,292,370.72	127,202,423.00	731,057.00	127,933,480.00	10.0%
2) Federal Revenue		8100-8299	2.44	32,624,370.53	32,624,372.97	3.00	10,478,013.81	10,478,016.81	-67.9%
3) Other State Revenue		8300-8599	2,158,684.95	21,809,239.13	23,967,924.08	1,984,416.16	41,215,821.30	43,200,237.46	80.2%
4) Other Local Revenue		8600-8799	2,502,407.84	8,536,336.91	11,038,744.75	1,486,920.50	10,139,914.09	11,626,834.59	5.3%
5) TOTAL, REVENUES			120,114,470.95	63,808,941.57	183,923,412.52	130,673,762.66	62,564,806.20	193,238,568.86	5.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	37,688,478.16	58,704,062.54	96,392,540.70	60,355,228.00	46,018,509.28	106,373,737.28	10.4%
2) Instruction - Related Services	2000-2999		12,976,316.92	3,416,745.14	16,393,062.06	13,413,300.73	2,572,362.27	15,985,663.00	-2.5%
3) Pupil Services	3000-3999		6,104,862.28	13,103,985.73	19,208,848.01	5,793,077.49	13,161,962.28	18,955,039.77	-1.3%
4) Ancillary Services	4000-4999		351,057.32	10,644.35	361,701.67	462,141.00	11,845.30	473,986.30	31.0%
5) Community Services	5000-5999		71,036.03	4,644,254.23	4,715,290.26	21,300.00	10,816,594.71	10,837,894.71	129.8%
6) Enterprise	6000-6999		34,998.99	44,156.65	79,155.64	80,421.99	0.00	80,421.99	1.6%
7) General Administration	7000-7999		8,416,351.85	863,518.19	9,279,870.04	8,727,241.83	565,195.55	9,292,437.38	0.1%
8) Plant Services	8000-8999		10,093,323.32	4,418,797.46	14,512,120.78	10,592,715.41	4,962,228.00	15,554,943.41	7.2%
9) Other Outgo	9000-9999		550,390.17	0.00	550,390.17	84,830.88	0.00	84,830.88	-84.6%
10) TOTAL, EXPENDITURES			76,286,815.04	85,206,164.29	161,492,979.33	99,530,257.33	78,108,697.39	177,638,954.72	10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			43,827,655.91	(21,397,222.72)	22,430,433.19	31,143,505.33	(15,543,891.19)	15,599,614.14	-30.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	35,152.71	0.00	35,152.71	81,243.00	0.00	81,243.00	131.1%
b) Transfers Out		7600-7629	(927,527.60)	0.00	(927,527.60)	45,000.00	0.00	45,000.00	-104.9%
2) Other Sources/Uses									
a) Sources		8930-8979	364,470.00	0.00	364,470.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(21,565,157.34)	21,565,157.34	0.00	(24,169,699.93)	24,169,699.93	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,238,007.03)	21,565,157.34	1,327,150.31	(24,133,456.93)	24,169,699.93	36,243.00	-97.3%

			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,589,648.88	167,934.62	23,757,583.50	7,010,048.40	8,625,808.74	15,635,857.14	-34.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,048,072.05	3,352,528.15	24,400,600.20	44,637,720.93	3,520,462.77	48,158,183.70	97.4%
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)			21,048,072.05	3,352,528.15	24,400,600.20	44,637,720.93	3,520,462.77	48,158,183.70	97.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,048,072.05	3,352,528.15	24,400,600.20	44,637,720.93	3,520,462.77	48,158,183.70	97.4%
2) Ending Balance, June 30 (E + F1e)			44,637,720.93	3,520,462.77	48,158,183.70	51,647,769.33	12,146,271.51	63,794,040.84	32.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	43,650.00	0.00	43,650.00	43,650.00	0.00	43,650.00	0.0%
Stores		9712	161,971.82	0.00	161,971.82	161,971.82	0.00	161,971.82	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,520,462.77	3,520,462.77	0.00	12,146,271.51	12,146,271.51	245.0%
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	39,587,309.73	0.00	39,587,309.73	46,112,978.87	0.00	46,112,978.87	16.5%
Deferred Maintenance	0000	9760	5,000,000.00		5,000,000.00				
Declining Enrollment	0000	9760	31,357,450.14		31,357,450.14				
Board Required Additional 2%	0000	9760	3,229,859.59		3,229,859.59				
Deferred Maintenance	0000	9760				5,000,000.00		5,000,000.00	
Declining Enrollment	0000	9760				37,560,199.78		37,560,199.78	
Board Required 5%	0000	9760				3,552,779.09		3,552,779.09	
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	4,844,789.38	0.00	4,844,789.38	5,329,168.64	0.00	5,329,168.64	10.0%
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
6266	Educator Effectiveness, FY 2021-22	1,989,895.43	1,500,914.43
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	180,649.92	180,649.92
6536	Special Ed: Dispute Prevention and Dispute Resolution	43,579.11	43,579.11
6537	Special Ed: Learning Recovery Support	817,389.03	275,691.77
6546	Mental Health-Related Services	0.00	209,335.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	78,875.00	0.00
7085	Learning Communities for School Success Program	33,295.10	33,295.10
7311	Classified School Employee Professional Development Block Grant	24,093.31	24,093.31
9010	Other Restricted Local	327,685.87	9,878,712.87
Total, Restricted Balance		3,520,462.77	12,146,271.51

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	279,241.92	111,600.00	-60.0%
5) TOTAL, REVENUES			279,241.92	111,600.00	-60.0%
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	124,450.43	111,200.00	-10.6%
5) Services and Other Operating Expenditures		5000-5999	43,023.59	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			167,474.02	111,200.00	-33.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			111,767.90	400.00	-99.6%
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)			111,767.90	400.00	-99.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,352.11	225,120.01	98.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,352.11	225,120.01	98.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,352.11	225,120.01	98.6%
2) Ending Balance, June 30 (E + F1e)			225,120.01	225,520.01	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	225,120.01	225,520.01	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	117,154.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	113,352.11		
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	548.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	36.27		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			231,091.55		
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	1,327.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,643.92		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			5,971.54		
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)			225,120.01		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	639.00	400.00	-37.4%
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	278,602.92	111,200.00	-60.1%
TOTAL, REVENUES			279,241.92	111,600.00	-60.0%
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	119,844.37	111,200.00	-7.2%
Noncapitalized Equipment		4400	4,606.06	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			124,450.43	111,200.00	-10.6%
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	5,169.04	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	37,854.55	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,023.59	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			167,474.02	111,200.00	-33.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	279,241.92	111,600.00	-60.0%
5) TOTAL, REVENUES			279,241.92	111,600.00	-60.0%
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		167,474.02	111,200.00	-33.6%
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			167,474.02	111,200.00	-33.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			111,767.90	400.00	-99.6%
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)			111,767.90	400.00	-99.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,352.11	225,120.01	98.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,352.11	225,120.01	98.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,352.11	225,120.01	98.6%
2) Ending Balance, June 30 (E + F1e)			225,120.01	225,520.01	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	225,120.01	225,520.01	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
8210	Student Activity Funds	225,120.01	225,520.01
Total, Restricted Balance		225,120.01	225,520.01

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	45,000.00	0.00	-100.0%
3) Other State Revenue		8300-8599	858,672.14	1,068,493.25	24.4%
4) Other Local Revenue		8600-8799	1,793.16	1,500.00	-16.3%
5) TOTAL, REVENUES			905,465.30	1,069,993.25	18.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	381,335.04	323,272.78	-15.2%
2) Classified Salaries		2000-2999	205,282.23	504,782.50	145.9%
3) Employee Benefits		3000-3999	213,881.12	175,315.00	-18.0%
4) Books and Supplies		4000-4999	52,840.06	17,368.00	-67.1%
5) Services and Other Operating Expenditures		5000-5999	4,350.17	5,150.00	18.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	41,776.02	42,604.97	2.0%
9) TOTAL, EXPENDITURES			899,464.64	1,068,493.25	18.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000.66	1,500.00	-75.0%
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)			6,000.66	1,500.00	-75.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,467.14	143,028.14	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,467.14	143,028.14	4.0%
d) Other Restatements		9795	(439.66)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,027.48	143,028.14	4.4%
2) Ending Balance, June 30 (E + F1e)			143,028.14	144,528.14	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	143,028.14	144,528.14	1.0%
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	390,519.73		
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	7,928.49		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	12,595.96		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			411,044.18		
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	10,257.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	11,080.97		
4) Current Loans		9640			
5) Unearned Revenue		9650	246,678.00		
6) TOTAL, LIABILITIES			268,016.04		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			143,028.14		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	45,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			45,000.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	788,847.14	819,315.25	3.9%
All Other State Revenue	All Other	8590	69,825.00	249,178.00	256.9%
TOTAL, OTHER STATE REVENUE			858,672.14	1,068,493.25	24.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,793.16	1,500.00	-16.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,793.16	1,500.00	-16.3%
TOTAL, REVENUES			905,465.30	1,069,993.25	18.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	183,732.49	202,021.78	10.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	197,602.55	121,251.00	-38.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			381,335.04	323,272.78	-15.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	146,278.01	445,760.52	204.7%
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	58,439.67	59,021.98	1.0%
Other Classified Salaries		2900	564.55	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			205,282.23	504,782.50	145.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	58,717.49	43,512.00	-25.9%
PERS		3201-3202	23,301.65	21,165.00	-9.2%
OASDI/Medicare/Alternative		3301-3302	22,506.34	24,174.00	7.4%
Health and Welfare Benefits		3401-3402	80,453.80	69,602.00	-13.5%
Unemployment Insurance		3501-3502	3,039.07	2,844.00	-6.4%
Workers' Compensation		3601-3602	12,629.82	10,944.00	-13.3%
OPEB, Allocated		3701-3702	10,159.45	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,073.50	3,074.00	0.0%
TOTAL, EMPLOYEE BENEFITS			213,881.12	175,315.00	-18.0%
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	30,779.60	17,368.00	-43.6%
Noncapitalized Equipment		4400	22,060.46	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			52,840.06	17,368.00	-67.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	500.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,412.49	1,800.00	27.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	759.68	350.00	-53.9%
Professional/Consulting Services and Operating Expenditures		5800	2,178.00	2,500.00	14.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,350.17	5,150.00	18.4%
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)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	41,776.02	42,604.97	2.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			41,776.02	42,604.97	2.0%
TOTAL, EXPENDITURES			899,464.64	1,068,493.25	18.8%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	45,000.00	0.00	-100.0%
3) Other State Revenue		8300-8599	858,672.14	1,068,493.25	24.4%
4) Other Local Revenue		8600-8799	1,793.16	1,500.00	-16.3%
5) TOTAL, REVENUES			905,465.30	1,069,993.25	18.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		517,988.07	792,443.30	53.0%
2) Instruction - Related Services	2000-2999		338,288.06	231,644.98	-31.5%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		41,776.02	42,604.97	2.0%
8) Plant Services	8000-8999		1,412.49	1,800.00	27.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			899,464.64	1,068,493.25	18.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,000.66	1,500.00	-75.0%
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)			6,000.66	1,500.00	-75.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,467.14	143,028.14	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,467.14	143,028.14	4.0%
d) Other Restatements		9795	(439.66)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,027.48	143,028.14	4.4%
2) Ending Balance, June 30 (E + F1e)			143,028.14	144,528.14	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	143,028.14	144,528.14	1.0%
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	2022-23
		Unaudited Actuals	Budget
5059	Child Development: ARP California State Preschool Program	45,000.00	45,000.00
6130	Child Development: Center-Based Reserve Account	98,028.14	99,528.14
Total, Restricted Balance		143,028.14	144,528.14

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	7,596,821.89	5,842,762.24	-23.1%
3) Other State Revenue		8300-8599	403,524.09	389,775.58	-3.4%
4) Other Local Revenue		8600-8799	239,176.41	276,376.40	15.6%
5) TOTAL, REVENUES			8,239,522.39	6,508,914.22	-21.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,585,955.10	2,741,917.25	6.0%
3) Employee Benefits		3000-3999	1,366,853.90	1,155,533.00	-15.5%
4) Books and Supplies		4000-4999	2,688,591.78	2,687,741.02	0.0%
5) Services and Other Operating Expenditures		5000-5999	45,493.43	29,867.95	-34.3%
6) Capital Outlay		6000-6999	26,119.12	7,500.00	-71.3%
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	231,135.49	228,915.75	-1.0%
9) TOTAL, EXPENDITURES			6,944,148.82	6,851,474.97	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,295,373.57	(342,560.75)	-126.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,295,373.57	(342,560.75)	-126.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,066,804.24	2,362,177.81	121.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,066,804.24	2,362,177.81	121.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,066,804.24	2,362,177.81	121.4%
2) Ending Balance, June 30 (E + F1e)			2,362,177.81	2,019,617.06	-14.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	127,889.90	127,889.90	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,234,287.91	1,891,727.16	-15.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,122,014.60		
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	1,513,642.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	35,688.99		
6) Stores		9320	127,889.90		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,799,235.61		
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	89,036.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	278,170.55		
4) Current Loans		9640			
5) Unearned Revenue		9650	69,850.59		
6) TOTAL, LIABILITIES			437,057.80		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			2,362,177.81		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,215,775.25	5,842,762.24	-19.0%
Donated Food Commodities		8221	381,046.64	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,596,821.89	5,842,762.24	-23.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	403,524.09	389,775.58	-3.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			403,524.09	389,775.58	-3.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	233,344.98	269,876.40	15.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,831.43	6,500.00	11.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			239,176.41	276,376.40	15.6%
TOTAL, REVENUES			8,239,522.39	6,508,914.22	-21.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,289,221.23	2,408,351.25	5.2%
Classified Supervisors' and Administrators' Salaries		2300	196,833.75	217,027.00	10.3%
Clerical, Technical and Office Salaries		2400	99,900.12	116,539.00	16.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,585,955.10	2,741,917.25	6.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	501,054.06	324,493.00	-35.2%
OASDI/Medicare/Alternative		3301-3302	198,679.94	206,111.00	3.7%
Health and Welfare Benefits		3401-3402	446,811.53	451,306.00	1.0%
Unemployment Insurance		3501-3502	13,463.36	13,470.00	0.0%
Workers' Compensation		3601-3602	55,246.43	51,730.00	-6.4%
OPEB, Allocated		3701-3702	44,785.37	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	106,813.21	108,423.00	1.5%
TOTAL, EMPLOYEE BENEFITS			1,366,853.90	1,155,533.00	-15.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	186,877.32	248,279.83	32.9%
Noncapitalized Equipment		4400	44,537.65	60,400.37	35.6%
Food		4700	2,457,176.81	2,379,060.82	-3.2%
TOTAL, BOOKS AND SUPPLIES			2,688,591.78	2,687,741.02	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	200.00	New
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	1,200.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,284.08	(26,532.05)	-1261.6%
Professional/Consulting Services and Operating Expenditures		5800	43,209.35	55,000.00	27.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,493.43	29,867.95	-34.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	14,483.74	7,500.00	-48.2%
Equipment Replacement		6500	11,635.38	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,119.12	7,500.00	-71.3%
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	231,135.49	228,915.75	-1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			231,135.49	228,915.75	-1.0%
TOTAL, EXPENDITURES			6,944,148.82	6,851,474.97	-1.3%

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	7,596,821.89	5,842,762.24	-23.1%
3) Other State Revenue		8300-8599	403,524.09	389,775.58	-3.4%
4) Other Local Revenue		8600-8799	239,176.41	276,376.40	15.6%
5) TOTAL, REVENUES			8,239,522.39	6,508,914.22	-21.0%
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		6,713,013.33	6,622,559.22	-1.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		231,135.49	228,915.75	-1.0%
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			6,944,148.82	6,851,474.97	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,295,373.57	(342,560.75)	-126.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,295,373.57	(342,560.75)	-126.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,066,804.24	2,362,177.81	121.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,066,804.24	2,362,177.81	121.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,066,804.24	2,362,177.81	121.4%
2) Ending Balance, June 30 (E + F1e)			2,362,177.81	2,019,617.06	-14.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	127,889.90	127,889.90	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,234,287.91	1,891,727.16	-15.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	2,228,057.18	1,885,496.43
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	6,230.73	6,230.73
Total, Restricted Balance		2,234,287.91	1,891,727.16

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,854.26	14,000.00	-11.7%
5) TOTAL, REVENUES			15,854.26	14,000.00	-11.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,854.26	14,000.00	-11.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	56,510.00	45,000.00	-20.4%
b) Transfers Out		7600-7629	35,152.71	81,243.00	131.1%
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			21,357.29	(36,243.00)	-269.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			37,211.55	(22,243.00)	-159.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,212,741.04	2,249,952.59	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,212,741.04	2,249,952.59	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,212,741.04	2,249,952.59	1.7%
2) Ending Balance, June 30 (E + F1e)			2,249,952.59	2,227,709.59	-1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,249,952.59	2,227,709.59	-1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,223,575.96		
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	5,019.34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	56,510.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,285,105.30		
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	35,152.71		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			35,152.71		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,249,952.59		

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,854.26	14,000.00	-11.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,854.26	14,000.00	-11.7%
TOTAL, REVENUES			15,854.26	14,000.00	-11.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	56,510.00	45,000.00	-20.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			56,510.00	45,000.00	-20.4%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	35,152.71	81,243.00	131.1%
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			35,152.71	81,243.00	131.1%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			21,357.29	(36,243.00)	-269.7%

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	15,854.26	14,000.00	-11.7%
5) TOTAL, REVENUES			15,854.26	14,000.00	-11.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,854.26	14,000.00	-11.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	56,510.00	45,000.00	-20.4%
b) Transfers Out		7600-7629	35,152.71	81,243.00	131.1%
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			21,357.29	(36,243.00)	-269.7%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			37,211.55	(22,243.00)	-159.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,212,741.04	2,249,952.59	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,212,741.04	2,249,952.59	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,212,741.04	2,249,952.59	1.7%
2) Ending Balance, June 30 (E + F1e)			2,249,952.59	2,227,709.59	-1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,249,952.59	2,227,709.59	-1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	235,372.61	180,000.00	-23.5%
5) TOTAL, REVENUES			235,372.61	180,000.00	-23.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	79,051.46	183,621.00	132.3%
3) Employee Benefits		3000-3999	34,481.58	74,471.00	116.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,514,146.70	1,147,596.00	-24.2%
6) Capital Outlay		6000-6999	790,565.24	7,872,011.00	895.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,371,056.42	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,789,301.40	9,277,699.00	-27.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,553,928.79)	(9,097,699.00)	-27.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	48,000,000.00	0.00	-100.0%
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			48,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,446,071.21	(9,097,699.00)	-125.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	35,446,071.21	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	35,446,071.21	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	35,446,071.21	New
2) Ending Balance, June 30 (E + F1e)			35,446,071.21	26,348,372.21	-25.7%
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	35,446,071.21	26,348,372.21	-25.7%
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	35,496,245.93		
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	81,573.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	48.75		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			35,577,868.28		
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	98,539.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	33,257.91		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			131,797.07		
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)			35,446,071.21		

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	235,372.61	180,000.00	-23.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			235,372.61	180,000.00	-23.5%
TOTAL, REVENUES			235,372.61	180,000.00	-23.5%

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	64,205.80	183,621.00	186.0%
Clerical, Technical and Office Salaries		2400	14,845.66	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			79,051.46	183,621.00	132.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,863.70	46,585.00	160.8%
OASDI/Medicare/Alternative		3301-3302	5,684.78	14,047.00	147.1%
Health and Welfare Benefits		3401-3402	6,997.17	9,395.00	34.3%
Unemployment Insurance		3501-3502	397.95	918.00	130.7%
Workers' Compensation		3601-3602	1,631.58	3,526.00	116.1%
OPEB, Allocated		3701-3702	1,369.07	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	537.33	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			34,481.58	74,471.00	116.0%
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	1,514,146.70	1,147,596.00	-24.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,514,146.70	1,147,596.00	-24.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	689,773.52	7,330,714.00	962.8%
Buildings and Improvements of Buildings		6200	100,791.72	541,297.00	437.0%
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			790,565.24	7,872,011.00	895.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,371,056.42	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,371,056.42	0.00	-100.0%
TOTAL, EXPENDITURES			12,789,301.40	9,277,699.00	-27.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	48,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			48,000,000.00	0.00	-100.0%
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)			48,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	235,372.61	180,000.00	-23.5%
5) TOTAL, REVENUES			235,372.61	180,000.00	-23.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,250,744.98	9,277,699.00	312.2%
9) Other Outgo	9000-9999	Except 7600-7699	10,538,556.42	0.00	-100.0%
10) TOTAL, EXPENDITURES			12,789,301.40	9,277,699.00	-27.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,553,928.79)	(9,097,699.00)	-27.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	48,000,000.00	0.00	-100.0%
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			48,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,446,071.21	(9,097,699.00)	-125.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	35,446,071.21	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	35,446,071.21	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	35,446,071.21	New
2) Ending Balance, June 30 (E + F1e)			35,446,071.21	26,348,372.21	-25.7%
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	35,446,071.21	26,348,372.21	-25.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	35,446,071.21	26,348,372.21
Total, Restricted Balance		35,446,071.21	26,348,372.21

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	712,759.13	510,000.00	-28.4%
5) TOTAL, REVENUES			712,759.13	510,000.00	-28.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	28,257.60	20,000.00	-29.2%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,257.60	95,000.00	236.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			684,501.53	415,000.00	-39.4%
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)			684,501.53	415,000.00	-39.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,414,489.64	2,098,991.17	48.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,414,489.64	2,098,991.17	48.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,414,489.64	2,098,991.17	48.4%
2) Ending Balance, June 30 (E + F1e)			2,098,991.17	2,513,991.17	19.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,764,641.06	2,179,641.06	23.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	334,350.11	334,350.11	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,104,285.88		
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	17,591.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,121,877.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,270.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	20,616.23		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			22,886.23		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,098,991.17		

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	12,147.67	10,000.00	-17.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	700,611.46	500,000.00	-28.6%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			712,759.13	510,000.00	-28.4%
TOTAL, REVENUES			712,759.13	510,000.00	-28.4%

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	20,616.23	20,000.00	-3.0%
Professional/Consulting Services and Operating Expenditures		5800	7,641.37	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,257.60	20,000.00	-29.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	75,000.00	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	75,000.00	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			28,257.60	95,000.00	236.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	712,759.13	510,000.00	-28.4%
5) TOTAL, REVENUES			712,759.13	510,000.00	-28.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		28,257.60	20,000.00	-29.2%
8) Plant Services	8000-8999		0.00	75,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,257.60	95,000.00	236.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			684,501.53	415,000.00	-39.4%
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)			684,501.53	415,000.00	-39.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,414,489.64	2,098,991.17	48.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,414,489.64	2,098,991.17	48.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,414,489.64	2,098,991.17	48.4%
2) Ending Balance, June 30 (E + F1e)			2,098,991.17	2,513,991.17	19.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,764,641.06	2,179,641.06	23.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	334,350.11	334,350.11	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	1,764,641.06	2,179,641.06
Total, Restricted Balance		1,764,641.06	2,179,641.06

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	180,355.61	179,018.00	-0.7%
5) TOTAL, REVENUES			180,355.61	179,018.00	-0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,995.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,995.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			178,360.61	179,018.00	0.4%
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)			178,360.61	179,018.00	0.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	781,471.73	959,832.34	22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			781,471.73	959,832.34	22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			781,471.73	959,832.34	22.8%
2) Ending Balance, June 30 (E + F1e)			959,832.34	1,138,850.34	18.7%
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	959,832.34	1,138,850.34	18.7%
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	957,701.36		
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	2,130.98		
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			959,832.34		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			959,832.34		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	174,018.00	174,018.00	0.0%
Interest		8660	6,337.61	5,000.00	-21.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			180,355.61	179,018.00	-0.7%
TOTAL, REVENUES			180,355.61	179,018.00	-0.7%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,995.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,995.00	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	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,995.00	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	180,355.61	179,018.00	-0.7%
5) TOTAL, REVENUES			180,355.61	179,018.00	-0.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,995.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,995.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			178,360.61	179,018.00	0.4%
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)			178,360.61	179,018.00	0.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	781,471.73	959,832.34	22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			781,471.73	959,832.34	22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			781,471.73	959,832.34	22.8%
2) Ending Balance, June 30 (E + F1e)			959,832.34	1,138,850.34	18.7%
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	959,832.34	1,138,850.34	18.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	959,832.34	1,138,850.34
Total, Restricted Balance		959,832.34	1,138,850.34

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	70,015.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,145,307.00	7,709,457.00	-5.4%
5) TOTAL, REVENUES			8,215,322.00	7,709,457.00	-6.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,916,562.00	9,780,800.00	65.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,916,562.00	9,780,800.00	65.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,298,760.00	(2,071,343.00)	-190.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	6,202,929.00	0.00	-100.0%
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			6,202,929.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,501,689.00	(2,071,343.00)	-124.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,342,518.00	12,844,207.00	195.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,342,518.00	12,844,207.00	195.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,342,518.00	12,844,207.00	195.8%
2) Ending Balance, June 30 (E + F1e)			12,844,207.00	10,772,864.00	-16.1%
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	12,844,207.00	10,772,864.00	-16.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,844,207.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,844,207.00		
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)			12,844,207.00		

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	70,015.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			70,015.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	7,886,936.00	7,602,845.00	-3.6%
Unsecured Roll		8612	42,695.00	106,612.00	149.7%
Prior Years' Taxes		8613	53,221.00	0.00	-100.0%
Supplemental Taxes		8614	117,960.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(558.00)	0.00	-100.0%
Interest		8660	44,455.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	598.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,145,307.00	7,709,457.00	-5.4%
TOTAL, REVENUES			8,215,322.00	7,709,457.00	-6.2%

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	3,366,472.00	5,561,767.00	65.2%
Bond Interest and Other Service Charges		7434	2,550,090.00	4,219,033.00	65.4%
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)			5,916,562.00	9,780,800.00	65.3%
TOTAL, EXPENDITURES			5,916,562.00	9,780,800.00	65.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	6,202,929.00	0.00	-100.0%
(c) TOTAL, SOURCES			6,202,929.00	0.00	-100.0%
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)			6,202,929.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	70,015.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,145,307.00	7,709,457.00	-5.4%
5) TOTAL, REVENUES			8,215,322.00	7,709,457.00	-6.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,916,562.00	9,780,800.00	65.3%
10) TOTAL, EXPENDITURES			5,916,562.00	9,780,800.00	65.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,298,760.00	(2,071,343.00)	-190.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	6,202,929.00	0.00	-100.0%
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			6,202,929.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,501,689.00	(2,071,343.00)	-124.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,342,518.00	12,844,207.00	195.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,342,518.00	12,844,207.00	195.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,342,518.00	12,844,207.00	195.8%
2) Ending Balance, June 30 (E + F1e)			12,844,207.00	10,772,864.00	-16.1%
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	12,844,207.00	10,772,864.00	-16.1%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,522,343.16	1,319,452.53	-70.8%
5) TOTAL, REVENUES			4,522,343.16	1,319,452.53	-70.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	90,736.53	80,079.00	-11.7%
2) Classified Salaries		2000-2999	944,787.58	672,916.69	-28.8%
3) Employee Benefits		3000-3999	426,432.10	317,546.12	-25.5%
4) Books and Supplies		4000-4999	16,680.16	17,500.00	4.9%
5) Services and Other Operating Expenses		5000-5999	584,006.71	240,610.00	-58.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,062,643.08	1,328,651.81	-35.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,459,700.08	(9,199.28)	-100.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	984,037.60	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(984,037.60)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,475,662.48	(9,199.28)	-100.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,682.79	1,484,345.27	16995.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,682.79	1,484,345.27	16995.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,682.79	1,484,345.27	16995.3%
2) Ending Net Position, June 30 (E + F1e)			1,484,345.27	1,475,145.99	-0.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,484,345.27	1,475,145.99	-0.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,341,222.51		
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	10,913.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,160,793.22		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			2,512,928.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	55,101.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	973,482.46		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			1,028,583.64		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,484,345.27		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,574.45	5,000.00	-34.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	4,512,414.50	1,314,452.53	-70.9%
Other Local Revenue					
All Other Local Revenue		8699	2,354.21	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			4,522,343.16	1,319,452.53	-70.8%
TOTAL, REVENUES			4,522,343.16	1,319,452.53	-70.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	76,112.68	60,341.00	-20.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	14,623.85	19,738.00	35.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			90,736.53	80,079.00	-11.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	51,270.66	116,495.28	127.2%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	376,604.58	402,487.32	6.9%
Clerical, Technical and Office Salaries		2400	155,255.14	153,934.09	-0.9%
Other Classified Salaries		2900	361,657.20	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			944,787.58	672,916.69	-28.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	13,480.97	12,117.00	-10.1%
PERS		3201-3202	209,146.72	151,273.73	-27.7%
OASDI/Medicare/Alternative		3301-3302	73,464.54	48,104.85	-34.5%
Health and Welfare Benefits		3401-3402	80,132.14	84,163.96	5.0%
Unemployment Insurance		3501-3502	5,176.54	3,435.58	-33.6%
Workers' Compensation		3601-3602	21,368.30	13,223.57	-38.1%
OPEB, Allocated		3701-3702	18,308.34	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,354.55	5,227.43	-2.4%
TOTAL, EMPLOYEE BENEFITS			426,432.10	317,546.12	-25.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	172.65	0.00	-100.0%
Materials and Supplies		4300	16,507.51	16,000.00	-3.1%
Noncapitalized Equipment		4400	0.00	1,500.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,680.16	17,500.00	4.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,095.60	7,500.00	584.6%
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	5,247.04	7,000.00	33.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	445,985.24	112,110.00	-74.9%
Professional/Consulting Services and Operating Expenditures		5800	129,589.65	110,000.00	-15.1%
Communications		5900	2,089.18	4,000.00	91.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			584,006.71	240,610.00	-58.8%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,062,643.08	1,328,651.81	-35.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	984,037.60	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			984,037.60	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(984,037.60)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,522,343.16	1,319,452.53	-70.8%
5) TOTAL, REVENUES			4,522,343.16	1,319,452.53	-70.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,062,643.08	1,328,651.81	-35.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,062,643.08	1,328,651.81	-35.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,459,700.08	(9,199.28)	-100.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	984,037.60	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(984,037.60)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,475,662.48	(9,199.28)	-100.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,682.79	1,484,345.27	16995.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,682.79	1,484,345.27	16995.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,682.79	1,484,345.27	16995.3%
2) Ending Net Position, June 30 (E + F1e)			1,484,345.27	1,475,145.99	-0.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,484,345.27	1,475,145.99	-0.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,754.04	9,800.09	11,206.85	9,997.26	9,997.26	10,905.14
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,754.04	9,800.09	11,206.85	9,997.26	9,997.26	10,905.14
5. District Funded County Program ADA						
a. County Community Schools	3.60	3.60	3.80	3.60	3.60	3.60
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	3.60	3.60	3.80	3.60	3.60	3.60
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,757.64	9,803.69	11,210.65	10,000.86	10,000.86	10,908.74
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	16,068,467.00		16,068,467.00			16,068,467.00
Work in Progress			0.00	1,881,283.00		1,881,283.00
Total capital assets not being depreciated	16,068,467.00	0.00	16,068,467.00	1,881,283.00	0.00	17,949,750.00
Capital assets being depreciated:						
Land Improvements	9,101,759.56	0.00	9,101,759.56	238,222.00		9,339,981.56
Buildings	111,390,727.00		111,390,727.00	74,230.00		111,464,957.00
Equipment	15,543,033.00		15,543,033.00	2,698,572.00		18,241,605.00
Total capital assets being depreciated	136,035,519.56	0.00	136,035,519.56	3,011,024.00	0.00	139,046,543.56
Accumulated Depreciation for:						
Land Improvements	(4,751,696.00)		(4,751,696.00)		356,289.00	(5,107,985.00)
Buildings	(70,314,143.00)		(70,314,143.00)		3,442,148.00	(73,756,291.00)
Equipment	(11,780,258.00)		(11,780,258.00)		837,620.00	(12,617,878.00)
Total accumulated depreciation	(86,846,097.00)	0.00	(86,846,097.00)	0.00	4,636,057.00	(91,482,154.00)
Total capital assets being depreciated, net excluding lease assets	49,189,422.56	0.00	49,189,422.56	3,011,024.00	4,636,057.00	47,564,389.56
Lease Assets			0.00	364,470.00	0.00	364,470.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	364,470.00	0.00	364,470.00
Governmental activity capital assets, net	65,257,889.56	0.00	65,257,889.56	5,256,777.00	4,636,057.00	65,878,609.56
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

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

Dist:

	ESEA: Title I, Part A, Basic Grants Low Income and Neglected	ESSA CSI	ESSER - CARES ACT	ESSER II	ESSER III - EMERGENCY RELIEF 80%	ELO GRANT - ESSER II	ELO GRANT - GEER II	ELO GRANT - ESSER III EMERGENCY	ELO GRANT - ESSER III LEARNING LOSS	IDEA Local Assistance ARP	PPSS ARP Private School
FEDERAL PROGRAM NAME:											
Local Description											
Federal Catalog Number:											
Fund Code	100	100	100	100	100	100	100	100	100	100	100
Resource Code:	3010	3182	3210	3212	3213	3216	3217	3218	3219	3305	3306
Sub Resource Code:	000	000	000	001	000	000	000	000	000	000	000
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
CY Award Revenue Object (row 2a):	8290-000	8290-000	8290-000	8290-000	8290-000	8290-000	8290-000	8290-000	8290-000	8182-000	8182-000
Deferred PY Revenue Object (row 5):	8290-999	8290-999		8290-999	8290-999	8290-999	8290-999	8290-999	8290-999	8182-999	8182-999
PY Adjustment Revenue Object (row 1):	8290-099	8290-099	8290-999	8290-099	8290-099	8290-099	8290-099	8290-099	8290-099	8182-099	8182-099
PY Carryover Revenue Object (row 1):											
Contributed Matching Funds (row 7):											
Is Carryover Allowed	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
AWARD - BUDGET											
1. Prior Year Carryover	450,292.40	510,426.89	185.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	2,690,059.00	414,965.00	0.00	7,627,551.21	14,312,170.64	1,158,879.00	265,973.00	755,455.00	1,302,274.00	506,788.00	9,886.00
b. Transferability (NCLB)											
c. Other Adjustments											
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,690,059.00	414,965.00	0.00	7,627,551.21	14,312,170.64	1,158,879.00	265,973.00	755,455.00	1,302,274.00	506,788.00	9,886.00
3. Required Matching Funds/Other											
4. Total Available Award (sum lines 1, 2d, & 3)	3,140,351.40	925,391.89	185.00	7,627,551.21	14,312,170.64	1,158,879.00	265,973.00	755,455.00	1,302,274.00	506,788.00	9,886.00
REVENUES - ACTUALS											
5. Revenue Deferred from Prior Year	0.00	16,561.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	1,686,980.40	230,404.20	185.00	6,816,052.21	13,909,394.00	188,864.00	66,493.00	289,720.00	325,569.00		
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	1,686,980.40	246,966.09	185.00	6,816,052.21	13,909,394.00	188,864.00	66,493.00	289,720.00	325,569.00	0.00	0.00
EXPENDITURES - ACTUALS											
9. Donor-Authorized Expenditures	2,508,995.40	294,785.62	185.00	7,627,551.21	14,312,170.64	1,158,879.00	265,973.00	755,455.00	1,302,274.00	506,788.00	0.00
10. Non Donor-Authorized Expenditures											
11. Total Expenditures (lines 9 & 10)	2,508,995.40	294,785.62	185.00	7,627,551.21	14,312,170.64	1,158,879.00	265,973.00	755,455.00	1,302,274.00	506,788.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments											
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(822,015.00)	(47,819.53)	0.00	(811,499.00)	(402,776.64)	(970,015.00)	(199,480.00)	(465,735.00)	(976,705.00)	(506,788.00)	0.00
a. Deferred Revenue ¹	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable											
c. Accounts Receivable	822,015.00	47,819.53	0.00	811,499.00	402,776.64	970,015.00	199,480.00	465,735.00	976,705.00	506,788.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	631,356.00	630,606.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,886.00
15. If Carryover is allowed, enter line 14 amount here	631,356.00	630,606.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,886.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,508,995.40	294,785.62	185.00	7,627,551.21	14,312,170.64	1,158,879.00	265,973.00	755,455.00	1,302,274.00	506,788.00	0.00

¹ The deferred revenue line has a simple formula. Districts must verify the amount is a deferred revenue, if it is not then the amount should go in the accounts payable line.

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

Dist:

FEDERAL PROGRAM NAME:	IDEA Preschool Grant ARP	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (formerly PL 94-142)	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	Special Ed: IDEA Preschool Grants, Part B, Sec 619	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	Special Ed: IDEA Early Intervention Grants	ESEA: Title II, Part A, Teacher Quality	ESEA: Title IV, Part A, Student Support and Academic Enrichment	ESEA: Title III, Immigrant Education Program	ESEA: Title III, English Learner Student Program
Local Description											
Federal Catalog Number:											
Fund Code	100	100	100	100	100	100	100	100	100	100	100
Resource Code:	3308	3310	3311	3315	3327	3345	3385	4035	4127	4201	4203
Sub Resource Code:	000	000	000	000	000	000	000	000	000	000	000
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
CY Award Revenue Object (row 2a):	8182-000	8181-000	8181-000	8182-000	8182-000	8182-000	8285-000	8290-000	8290-000		8290-000
Deferred PY Revenue Object (row 5):	8182-999			8182-999	8182-999	8182-999	8285-999	8290-999	8290-999	8290-999	8290-999
PY Adjustment Revenue Object (row 1):	8182-099	8181-999	8181-999	8182-099	8182-099	8182-099	8590-999	8290-099	8290-099		8290-099
PY Carryover Revenue Object (row 1):										8290-099	
Contributed Matching Funds (row 7):											
Is Carryover Allowed	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
AWARD - BUDGET											
1. Prior Year Carryover	0.00	16,296.00	28,708.23	0.00	0.00	0.00	0.00	207,971.49	17,207.46	31,632.00	100,175.85
2. a. Current Year Award	67,387.00	2,542,639.00	49,600.00	163,681.00	44,649.00	1,277.00	26,074.00	383,416.00	202,718.00	0.00	263,711.00
b. Transferability (NCLB)											
c. Other Adjustments											
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	67,387.00	2,542,639.00	49,600.00	163,681.00	44,649.00	1,277.00	26,074.00	383,416.00	202,718.00	0.00	263,711.00
3. Required Matching Funds/Other											
4. Total Available Award (sum lines 1, 2d, & 3)	67,387.00	2,558,935.00	78,308.23	163,681.00	44,649.00	1,277.00	26,074.00	591,387.49	219,925.46	31,632.00	363,886.85
REVENUES - ACTUALS											
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,233.49	12,822.46	22,954.00	39,865.85
6. Cash Received in Current Year		16,296.00					0.00	301,142.00	120,474.00	8,678.00	184,548.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	16,296.00	0.00	0.00	0.00	0.00	0.00	361,375.49	133,296.46	31,632.00	224,413.85
EXPENDITURES - ACTUALS											
9. Donor-Authorized Expenditures	67,387.00	2,558,935.00	14,640.37	163,681.00	44,649.00	1,277.00	26,074.00	558,115.17	132,341.28	31,632.00	226,211.52
10. Non Donor-Authorized Expenditures											
11. Total Expenditures (lines 9 & 10)	67,387.00	2,558,935.00	14,640.37	163,681.00	44,649.00	1,277.00	26,074.00	558,115.17	132,341.28	31,632.00	226,211.52
12. Amounts Included in Line 6 above for Prior Year Adjustments											
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(67,387.00)	(2,542,639.00)	(14,640.37)	(163,681.00)	(44,649.00)	(1,277.00)	(26,074.00)	(196,739.68)	955.18	0.00	(1,797.67)
a. Deferred Revenue ¹	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	955.18	0.00	0.00
b. Accounts Payable											
c. Accounts Receivable	67,387.00	2,542,639.00	14,640.37	163,681.00	44,649.00	1,277.00	26,074.00	196,739.68	0.00	0.00	1,797.67
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	63,667.86	0.00	0.00	0.00	0.00	33,272.32	87,584.18	0.00	137,675.33
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	63,667.86	0.00	0.00	0.00	0.00	33,272.32	87,584.18	0.00	137,675.33
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	67,387.00	2,558,935.00	14,640.37	163,681.00	44,649.00	1,277.00	26,074.00	558,115.17	132,341.28	31,632.00	226,211.52

¹ The deferred revenue line has a simple formula. Districts mu:

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

Dist:

	NCLB: Title X, McKinney-Vento Homeless Assistance Grants	American Rescue Plan - Homeless		American Rescue Plan II	TOTAL
FEDERAL PROGRAM NAME:					
Local Description					
Federal Catalog Number:					
Fund Code	100	100	100	100	
Resource Code:	5630	5632	5640	5634	
Sub Resource Code:	000	000	000	000	
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y	
CY Award Revenue Object (row 2a):	8290-000	8290-000	8290-000	8290-000	
Deferred PY Revenue Object (row 5):	8290-999	8290-999	8290-999	8290-999	
PY Adjustment Revenue Object (row 1):	8290-099	8290-099	8290-099	8290-099	
PY Carryover Revenue Object (row 1):					
Contributed Matching Funds (row 7):					
Is Carryover Allowed	Y	Y	Y	Y	
AWARD - BUDGET					
1. Prior Year Carryover	0.00	0.00	57,301.83	0.00	1,420,197.15
2. a. Current Year Award	41,050.00	25,920.73	0.00	93,450.00	32,949,573.58
b. Transferability (NCLB)					0.00
c. Other Adjustments					0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	41,050.00	25,920.73	0.00	93,450.00	32,949,573.58
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	41,050.00	25,920.73	57,301.83	93,450.00	34,369,770.73
REVENUES - ACTUALS					
5. Revenue Deferred from Prior Year	0.00	0.00	57,301.83	0.00	209,739.52
6. Cash Received in Current Year	27,510.63	17,036.82		24,560.00	24,213,907.26
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	27,510.63	17,036.82	57,301.83	24,560.00	24,423,646.78
EXPENDITURES - ACTUALS					
9. Donor-Authorized Expenditures	41,050.00	25,320.32	57,301.83	0.00	32,681,672.36
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	41,050.00	25,320.32	57,301.83	0.00	32,681,672.36
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(13,539.37)	(8,283.50)	0.00	24,560.00	(8,258,025.58)
a. Deferred Revenue ¹	0.00	0.00	0.00	24,560.00	25,515.18
b. Accounts Payable					0.00
c. Accounts Receivable	13,539.37	8,283.50	0.00	0.00	8,283,540.76
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	600.41	0.00	93,450.00	1,688,098.37
15. If Carryover is allowed, enter line 14 amount here	0.00	600.41	0.00	93,450.00	1,688,098.37
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	41,050.00	25,320.32	57,301.83	0.00	32,681,672.36

¹ The deferred revenue line has a simple formula. Districts mu:

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

Dist:

STATE PROGRAM NAME:	Special Ed: Project Workability I LEA	Tobacco-Use Prevention Education: Grades Six Through Twelve	#N/A	Child Development: Prekindergarten and Family Literacy, Program	Child Development: California State Preschool Program	#N/A	TOTAL
Local Description							
Federal Catalog Number:							
Fund Code	100	100	100	1200	1200	1200	
Resource Code:	6520	6690	7422	6052	6105	6053	
Sub Resource Code:	000	000	000	000	000	000	
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y	Y	Y	
CY Award Revenue Object (row 2a):	8590-000	8590-000	8590-000	8590-000	8590-000	8590-000	
Deferred PY Revenue Object (row 5):	8590-999	8590-999	8590-999	8590-999	8590-999	8590-999	
PY Adjustment Revenue Object (row 1):							
PY Carryover Revenue Object (row 1):							
Contributed Matching Funds (row 7):							
Is Carryover Allowed	Y	Y	Y	Y	Y	Y	
AWARD - BUDGET							
1. Prior Year Carryover	\$ -	\$ -	\$ -	\$ -	\$ (2.50)	\$ -	\$ -
2. a. Current Year Award	10,188.23	37,024.49	586,395.00	2,500.00	788,849.64	319,344.00	1,744,301.36
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	10,188.23	37,024.49	586,395.00	2,500.00	788,849.64	319,344.00	1,744,301.36
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	10,188.23	37,024.49	586,395.00	2,500.00	788,847.14	319,344.00	1,744,298.86
REVENUES - ACTUALS							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	(2.50)	0.00	(2.50)
6. Cash Received in Current Year	10,188.23	36,078.55	586,395.00	985.00	783,037.00	314,003.00	1,730,686.78
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	10,188.23	36,078.55	586,395.00	985.00	783,034.50	314,003.00	1,730,684.28
EXPENDITURES - ACTUALS							
9. Donor-Authorized Expenditures	10,188.23	37,024.49	586,395.00	2,500.00	788,847.14	67,325.00	1,492,279.86
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	10,188.23	37,024.49	586,395.00	2,500.00	788,847.14	67,325.00	1,492,279.86
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(945.94)	0.00	(1,515.00)	(5,812.64)	246,678.00	238,404.42
a. Deferred Revenue ¹	0.00	0.00	0.00	0.00	0.00	246,678.00	246,678.00
b. Accounts Payable							0.00
c. Accounts Receivable	0.00	945.94	0.00	1,515.00	5,812.64	0.00	8,273.58
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	252,019.00	252,019.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	252,019.00	252,019.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,188.23	37,024.49	586,395.00	2,500.00	788,847.14	67,325.00	1,492,279.86

¹ The deferred revenue line has a simple formula. Districts must verify the amount is a deferred revenue, if it is not then the amount should go in the accounts payable line.

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

Dist:

			CACFP COVID	SNP COVID	TOTAL
FEDERAL PROGRAM NAME:					
Local Description					
Federal Catalog Number:					
Fund Code	1200	1200	1300	1300	
Resource Code:	5058	5059	5460	5465	
Sub Resource Code:	000	000	000	000	
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y	
CY Award Revenue Object (row 2a):	8290-000	8290-000	8220-000	8220-000	
CY Adjustments Revenue Object (row 2b):					
Contributed Matching Funds (row 8):					
AWARD - Actuals					
1. Prior Year Ending Balance	\$ 40,792.50	\$ -	\$ -	\$ -	\$ 40,792.50
2. a. Current Year Award	0.00	45,000.00	52,865.52	181,330.83	279,196.35
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	45,000.00	52,865.52	181,330.83	279,196.35
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	\$ 40,792.50	\$ 45,000.00	\$ 52,865.52	\$ 181,330.83	\$ 319,988.85
REVENUES - Actuals					
5. Cash Received in Current Year	0.00	45,000.00	52,865.52	181,330.83	279,196.35
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable					
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	
9. Total Available (sum lines 5, 7c, & 8)	0.00	45,000.00	52,865.52	181,330.83	279,196.35
EXPENDITURES - Actuals					
10. Donor-Authorized Expenditures	40,792.50	0.00	52,865.52	181,330.83	274,988.85
11. Non Donor-Authorized Expenditures					0.00
Total Expenditures 12. (line 10 plus line 11)	40,792.50	0.00	52,865.52	181,330.83	274,988.85
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	45,000.00	0.00	0.00	45,000.00

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

Dist:

	Lottery: Unrestricted	Education Protection Account	ELOP	Child Development: Center-Based Reserve Account	Lottery: Instructional Materials	Special Education	Special Education
STATE PROGRAM NAME:							
Local Description							
Federal Catalog Number:							
Fund Code	100	100	100	1200	100	100	100
Resource Code:	1100	1400	2600	6130	6300	6500	6500
Sub Resource Code:	000	000	000	000	000	000	000
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y	Y	Y	Y
CY Award Revenue Object (row 2a):	8560-000	8012-000	8590-000	8660-000	8560-000	8792-000	8097-000
CY Adjustments Revenue Object (row 2b):	8560-999	8019-000		8990-000	8560-999	8792-999	8097-999
Contributed Matching Funds (row 8):	8980-000					8980-000	
AWARD - Actuals							
1. Prior Year Ending Balance	\$ -	\$ -	\$ -	\$ 96,674.64	\$ 205,683.54	\$ 45,583.39	\$ -
2. a. Current Year Award	1,810,980.90	28,029,447.00	3,557,116.00	1,793.16	838,655.90	7,274,563.00	831,814.00
b. Other Adjustments	(40,347.95)	0.00	0.00	0.00	(27,958.07)	(278,682.77)	7,181.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,770,632.95	28,029,447.00	3,557,116.00	1,793.16	810,697.83	6,995,880.23	838,995.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	\$ 1,770,632.95	\$ 28,029,447.00	\$ 3,557,116.00	\$ 98,467.80	\$ 1,016,381.37	\$ 7,041,463.62	\$ 838,995.00
REVENUES - Actuals							
5. Cash Received in Current Year	1,720,809.95	28,029,447.00	3,557,116.00	1,793.16	598,252.40	7,053,749.23	838,995.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	49,823.00	0.00	0.00	0.00	212,445.43	(57,869.00)	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	49,823.00	0.00	0.00	0.00	212,445.43	(57,869.00)	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	1,770,632.95	28,029,447.00	3,557,116.00	1,793.16	810,697.83	6,995,880.23	838,995.00
EXPENDITURES - Actuals							
10. Donor-Authorized Expenditures	1,770,632.95	28,029,447.00	3,557,116.00	0.00	1,016,381.37	23,950,997.70	838,995.00
11. Non Donor-Authorized Expenditures							
Total Expenditures							
12. (line 10 plus line 11)	1,770,632.95	28,029,447.00	3,557,116.00	0.00	1,016,381.37	23,950,997.70	838,995.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	98,467.80	0.00	(16,909,534.08)	0.00

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

Dist:

STATE PROGRAM NAME:	Special Education	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	STATE MENTAL HEALTH SERVICES	STATE MENTAL HEALTH SERVICES	STATE MENTAL HEALTH SERVICES	STATE MENTAL HEALTH SERVICES	Educator Effectiveness
Local Description							
Federal Catalog Number:							
Fund Code	100	100	100	100	100	100	100
Resource Code:	6500	6510	6536	6537	6546	6547	6266
Sub Resource Code:	650	000	000	000	000	000	000
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y	Y	Y	Y
CY Award Revenue Object (row 2a):	8990-000	8311-000	8590-000	8590-000	8590-000	8590-000	8590-000
CY Adjustments Revenue Object (row 2b):					8590-999		8590-999
Contributed Matching Funds (row 8):							
AWARD - Actuals							
1. Prior Year Ending Balance	\$ -	\$ 4,129.41	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Current Year Award	263,512.00	808,674.00	161,805.00	1,105,649.30	447,225.00	1,195,497.00	2,444,909.00
b. Other Adjustments	0.00	0.00	0.00	0.00	11,321.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	263,512.00	808,674.00	161,805.00	1,105,649.30	458,546.00	1,195,497.00	2,444,909.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	\$ 263,512.00	\$ 812,803.41	\$ 161,805.00	\$ 1,105,649.30	\$ 458,546.00	\$ 1,195,497.00	\$ 2,444,909.00
REVENUES - Actuals							
5. Cash Received in Current Year	263,512.00	808,674.00	146,974.00	466,847.00	229,834.00	1,195,497.00	1,955,927.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	14,831.00	638,802.30	228,712.00	0.00	488,982.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	14,831.00	638,802.30	228,712.00	0.00	488,982.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	263,512.00	808,674.00	161,805.00	1,105,649.30	458,546.00	1,195,497.00	2,444,909.00
EXPENDITURES - Actuals							
10. Donor-Authorized Expenditures	263,512.00	632,153.49	118,225.89	288,260.27	565,976.66	1,195,497.00	455,013.57
11. Non Donor-Authorized Expenditures							
Total Expenditures (line 10 plus line 11)	263,512.00	632,153.49	118,225.89	288,260.27	565,976.66	1,195,497.00	455,013.57
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	180,649.92	43,579.11	817,389.03	(107,430.66)	0.00	1,989,895.43

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

Dist:

	Kitchen Infrastructure	Food Service Staff Training	Learning Communities for School Success Program	SUMMER ASSISTANCE PROGRAM	ELO GRANT - REMAINDER	ELO GRANT - PARAPRO	LOW PERFORMING BLOCK GRANT
STATE PROGRAM NAME:							
Local Description							
Federal Catalog Number:							
Fund Code	100	100	100	100	100	100	100
Resource Code:	7028	7029	7085	7415	7425	7426	7510
Sub Resource Code:	000	000	000	000	000	000	000
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y	Y	Y	Y
CY Award Revenue Object (row 2a):	8520-000	8520-000	8590-000	8590-000	8590-000	8990-000	8980-000
CY Adjustments Revenue Object (row 2b):				8590-999	8590-999		8980-999
Contributed Matching Funds (row 8):				8980-000	8990-000		
AWARD - Actuals							
1. Prior Year Ending Balance	\$ -	\$ -	\$ 33,295.10	\$ -	\$ 2,381,158.78	\$ 373,734.50	\$ 5,462.46
2. a. Current Year Award	25,000.00	78,875.00	137,500.00	565,849.93	0.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	2,583.33	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	25,000.00	78,875.00	137,500.00	568,433.26	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	\$ 25,000.00	\$ 78,875.00	\$ 170,795.10	\$ 568,433.26	\$ 2,381,158.78	\$ 373,734.50	\$ 5,462.46
REVENUES - Actuals							
5. Cash Received in Current Year	25,000.00	78,875.00	68,750.00	262,686.53			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	68,750.00	305,746.73	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	68,750.00	305,746.73	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	25,000.00	78,875.00	137,500.00	568,433.26	0.00	0.00	0.00
EXPENDITURES - Actuals							
10. Donor-Authorized Expenditures	0.00	0.00	137,500.00	568,433.26	2,381,158.78	373,734.50	5,462.46
11. Non Donor-Authorized Expenditures							
Total Expenditures 12. (line 10 plus line 11)	0.00	0.00	137,500.00	568,433.26	2,381,158.78	373,734.50	5,462.46
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	25,000.00	78,875.00	33,295.10	0.00	0.00	0.00	0.00

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

Dist:

STATE PROGRAM NAME:		ELECTRIC SCHOOL BUS GRANT CEC	TOTAL
Local Description			
Federal Catalog Number:			
Fund Code		100	
Resource Code:		7810	
Sub Resource Code:		710	
Ignore Sub-Resource For Expenses:		Y	
CY Award Revenue Object (row 2a):		8590-000	
CY Adjustments Revenue Object (row 2b):		8590-999	
Contributed Matching Funds (row 8):		8980-000	
AWARD - Actuals			
1. Prior Year Ending Balance		\$ -	\$ 3,145,721.82
2. a. Current Year Award		2,606,985.24	52,185,851.43
b. Other Adjustments		(4,422.22)	(330,325.68)
c. Adj Curr Yr Award (sum lines 2a & 2b)		2,602,563.02	51,855,525.75
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)		\$ 2,602,563.02	\$ 55,001,247.57
REVENUES - Actuals			
5. Cash Received in Current Year		665,051.30	47,967,790.57
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		1,937,511.72	3,887,735.18
b. Noncurrent Accounts Receivable			
c. Current Accounts Receivable (line 7a minus line 7b)		1,937,511.72	3,887,735.18
8. Contributed Matching Funds		0.00	
9. Total Available (sum lines 5, 7c, & 8)		2,602,563.02	51,855,525.75
EXPENDITURES - Actuals			
10. Donor-Authorized Expenditures		2,602,563.02	68,751,060.92
11. Non Donor-Authorized Expenditures			0.00
Total Expenditures			
12. (line 10 plus line 11)		2,602,563.02	68,751,060.92
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)		0.00	(13,749,813.35)

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

Dist:

	ASES	CSPP Block Grant	Community Development Funds	TOTAL
LOCAL PROGRAM NAME:				
Local Description				
Federal Catalog Number:				
Fund Code	0100	0100	0100	
Resource Code:	9065	9515	9625	
Sub Resource Code:	000	003	000	
Ignore Sub-Resource For Expenses:	Y	Y	Y	
CY Award Revenue Object (row 2a):	8677-000	8699-515	8625-000	
CY Adjustments Revenue Object (row 2b):	8677-999			
Contributed Matching Funds (row 8):				
AWARD - Actuals				
1. Prior Year Ending Balance	\$ 12,998.23	\$ -	\$ 209,087.60	\$ 222,085.83
2. a. Current Year Award	1,339,336.09	44,080.45	54,055.33	1,437,471.87
b. Other Adjustments	(0.05)	0.00	0.00	(0.05)
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,339,336.04	44,080.45	54,055.33	1,437,471.82
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	\$ 1,352,334.27	\$ 44,080.45	\$ 263,142.93	\$ 1,659,557.65
REVENUES - Actuals				
5. Cash Received in Current Year	870,568.41	44,080.45	54,055.33	968,704.19
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	468,767.63	0.00	0.00	468,767.63
b. Noncurrent Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	468,767.63	0.00	0.00	468,767.63
8. Contributed Matching Funds	0.00	0.00	0.00	
9. Total Available (sum lines 5, 7c, & 8)	1,339,336.04	44,080.45	54,055.33	1,437,471.82
EXPENDITURES - Actuals				
10. Donor-Authorized Expenditures	1,347,169.13	44,080.45	0.00	1,391,249.58
11. Non Donor-Authorized Expenditures				0.00
Total Expenditures (line 10 plus line 11)	1,347,169.13	44,080.45	0.00	1,391,249.58
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	5,165.14	0.00	263,142.93	268,308.07

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	67,505,945.98	301	0.00	303	67,505,945.98	305	53,543.09	53,543.09	307	67,452,402.89	309
2000 - Classified Salaries	28,192,727.62	311	3,151,513.61	313	25,041,214.01	315	2,236,725.53	4,573,542.29	317	20,467,671.72	319
3000 - Employee Benefits	43,424,193.36	321	2,948,899.22	323	40,475,294.14	325	1,197,191.37	2,051,806.03	327	38,423,488.11	329
4000 - Books, Supplies Equip Replace. (6500)	6,295,356.43	331	160,989.75	333	6,134,366.68	335	1,490,442.29	1,571,018.14	337	4,563,348.54	339
5000 - Services. . . & 7300 - Indirect Costs	12,479,719.21	341	102,891.23	343	12,376,827.98	345	855,468.35	1,140,577.08	347	11,236,250.90	349
TOTAL					151,533,648.79	365	TOTAL			142,143,162.16	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	527,679.28
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			86,680,037.93
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			0.00
14. TOTAL SALARIES AND BENEFITS.			86,680,037.93
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.			60.98%
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	60.98%
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).	142,143,162.16
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Adjustments for the ELOP Grant and the Electric School Bus Grant CEC.

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	28,925,522.00	1,453,323.00	30,378,845.00		3,366,472.00	27,012,373.00	5,561,767.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	10,017,722.80	1.20	10,017,724.00		10,017,724.00	0.00	
Leases Payable	592,593.44	(151,641.44)	440,952.00	364,470.00	265,109.61	540,312.39	117,379.04
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	149,863,416.00	9,455,732.00	159,319,148.00			159,319,148.00	
Total/Net OPEB Liability	48,204,625.07	4,205,835.93	52,410,461.00		1,731,668.93	50,678,792.07	
Compensated Absences Payable	1,338,507.11		1,338,507.11		127,676.43	1,210,830.68	726,498.40
Governmental activities long-term liabilities	238,942,386.42	14,963,250.69	253,905,637.11	364,470.00	15,508,650.97	238,761,456.14	6,405,644.44
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	3,655,670.00	194,418.00	3,850,088.00			3,850,088.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	3,655,670.00	194,418.00	3,850,088.00	0.00	0.00	3,850,088.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	160,565,451.73
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	32,655,598.36
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	4,715,290.26
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,834,172.75
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	510,189.17
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	(927,527.60)
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,132,124.58
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)				120,777,728.79

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		9,803.69
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,319.62
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.)	123,788,490.56	11,032.71
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)	123,788,490.56	11,032.71
B. Required effort (Line A.2 times 90%)	111,409,641.50	9,929.44
C. Current year expenditures (Line I.E and Line II.B)	120,777,728.79	12,319.62
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	84,366,268.40		84,366,268.40			77,577,636.22
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	11,219.97		11,219.97			9,757.64
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2020-21			Adjustments to 2021-22		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	9,757.64		9,757.64	10,000.86		10,000.86
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)		9,757.64				10,000.86
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)	202,409.34		202,409.34	202,409.00		202,409.00
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)	35,991,558.24		35,991,558.24	35,991,558.00		35,991,558.00
5. Unsecured Roll Taxes (Object 8042)	946,198.96		946,198.96	946,199.00		946,199.00
6. Prior Years' Taxes (Object 8043)	11,126.58		11,126.58	11,127.00		11,127.00
7. Supplemental Taxes (Object 8044)	1,782,102.65		1,782,102.65	1,782,103.00		1,782,103.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(47,373.00)		(47,373.00)	(47,373.00)		(47,373.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	938,375.41		938,375.41	934,320.00		934,320.00
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)	39,824,398.18	0.00	39,824,398.18	39,820,343.00	0.00	39,820,343.00
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)	39,824,398.18	0.00	39,824,398.18	39,820,343.00	0.00	39,820,343.00

	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)			1,414,430.81			1,366,766.04
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	4,260,821.29		4,260,821.29	4,962,228.00		4,962,228.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	4,260,821.29	0.00	5,675,252.10	4,962,228.00	0.00	6,328,994.04
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	77,451,801.00		77,451,801.00	89,346,006.00		89,346,006.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	96,085.00		96,085.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	77,547,886.00	0.00	77,547,886.00	89,346,006.00	0.00	89,346,006.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	183,923,412.52		183,923,412.52	193,238,568.86		193,238,568.86
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	316,181.48		316,181.48	200,000.00		200,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2021-22 Actual			2022-23 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			84,366,268.40			77,577,636.22
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.8697			1.0249
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			77,577,636.22			85,512,272.97
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			39,824,398.18			39,820,343.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,170,916.80			1,200,103.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			43,428,490.14			52,020,924.01
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			43,428,490.14			52,020,924.01
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])			143,365.93			95,153.28
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			39,967,764.11			39,915,496.28
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)			43,285,124.21			51,925,770.73
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			39,967,764.11			
b. State Subventions (Line D8)			43,285,124.21			
c. Less: Excluded Appropriations (Line C23)			5,675,252.10			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			77,577,636.22			

Printed: 8/31/2022 1:28 PM

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) 4,974,280.57
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) 132,491,539.69

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.75%

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)	7,071,390.09
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,046,102.90
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	524,217.94
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)	8,641,710.93
9. Carry-Forward Adjustment (Part IV, Line F)	640,462.81
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,282,173.74

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	96,384,895.13
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	16,393,062.06
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	16,586,867.92
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	361,701.67
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	4,715,290.26
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	79,155.64
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,283,583.95
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)	115,663.34
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	13,454,927.02
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)	167,474.02
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	857,688.62
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,229,717.40
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)	154,630,027.03

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)	5.59%
---	-------

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)	6.00%
---	-------

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>8,641,710.93</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>735,348.41</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.65%) times Part III, Line B19); zero if negative	<u>640,462.81</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.65%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.65%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>640,462.81</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
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:	<u>not applicable</u>
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:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>640,462.81</u>

Approved indirect cost rate: 5.65%
Highest rate used in any program: 5.65%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,368,426.00	188,690.00	5.60%
01	3010	2,374,818.18	134,177.22	5.65%
01	3182	279,034.32	15,751.30	5.64%
01	3311	13,857.43	782.94	5.65%
01	4035	528,268.03	29,847.14	5.65%
01	4127	125,263.87	7,077.41	5.65%
01	4201	30,916.41	715.59	2.31%
01	4203	214,342.29	11,869.23	5.54%
01	5630	38,854.70	2,195.30	5.65%
01	5632	23,966.23	1,354.09	5.65%
01	6536	111,903.89	6,322.00	5.65%
01	6537	272,844.56	15,415.71	5.65%
01	6690	35,044.48	1,980.01	5.65%
01	7085	130,147.00	7,353.00	5.65%
01	9010	1,361,158.39	73,698.25	5.41%
12	6052	2,367.00	133.00	5.62%
12	6105	747,204.12	41,643.02	5.57%
13	5310	3,878,053.80	211,864.32	5.46%
13	5320	351,663.60	19,271.17	5.48%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		205,683.54	205,683.54
2. State Lottery Revenue	8560	1,770,632.95		810,697.83	2,581,330.78
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	(1,770,632.95)	1,770,632.95		0.00
6. Total Available (Sum Lines A1 through A5)		0.00	1,770,632.95	1,016,381.37	2,787,014.32
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	1,770,632.95		1,770,632.95
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		1,016,381.37	1,016,381.37
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		0.00	1,770,632.95	1,016,381.37	2,787,014.32
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	33,128.86	0.00	0.00	235,969.42	14,350,154.07	0.00	4,287,158.72
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	0.85						
1110 Regular Education, K-12	3.80			35.05	880.00		1,050.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	0.20			0.50			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	7.41			57.66	251.00		250.00
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	12.26	0.00	0.00	93.21	1,131.00	0.00	1,300.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	74,893.82	2,296.86	77,190.68	4,639.97		81,830.65			
1110	Regular Education, K–12	90,331,318.05	14,727,165.93	105,058,483.98	6,315,121.30		111,373,605.28			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00			
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00			
3550	Community Day Schools	350,027.21	0.00	350,027.21	21,040.32		371,067.53			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00			
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	601,417.54	1,806.23	603,223.77	36,260.10		639,483.87			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	36,396,323.84	4,175,142.05	40,571,465.89	2,438,772.37		43,010,238.26			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
Other Goals										
7110	Nonagency - Educational	4,697,644.19	0.00	4,697,644.19	282,377.89		4,980,022.08			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	17,646.07	0.00	17,646.07	1,060.71	18,706.78				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
Other Costs										
----	Food Services					46,162.54	46,162.54			
----	Enterprise					79,155.64	79,155.64			
----	Facilities Acquisition & Construction					161,719.15	161,719.15			
----	Other Outgo					(377,137.43)	(377,137.43)			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						0.00	0.00	453,508.88	453,508.88
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(272,911.51)	(272,911.51)
----	Total General Fund and Charter Schools Funds Expenditures	132,469,270.72	18,906,411.07	151,375,681.79	9,279,870.03	(90,100.10)	160,565,451.72			

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	59,481.70	15,412.12	0.00	0.00	0.00	0.00	0.00			0.00	0.00	74,893.82
1110	Regular Education, K-12	71,457,114.13	1,105,524.94	4,600,279.77	9,103,349.29	4,064,802.36	0.00	0.00			247.56	0.00	90,331,318.05
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	350,027.21	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	350,027.21
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	134,909.73	61,592.50	0.00	4,905.21	45,270.53	0.00	354,739.57			0.00	0.00	601,417.54
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	24,391,007.93	1,378,012.69	9,220.64	81,636.04	8,434,748.36	2,094,736.08	6,962.10			0.00	0.00	36,396,323.84
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,697,644.19	0.00	0.00	0.00	4,697,644.19
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		17,646.07	0.00	0.00	0.00	17,646.07
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		96,392,540.70	2,560,542.25	4,609,500.41	9,189,890.54	12,544,821.25	2,094,736.08	361,701.67	4,715,290.26	0.00	247.56	0.00	132,469,270.72

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	2,296.86	0.00	0.00	2,296.86
1110	Regular Education, K–12	99,000.53	11,165,460.28	3,462,705.12	14,727,165.93
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
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	1,806.23	0.00	0.00	1,806.23
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	165,994.66	3,184,693.79	824,453.60	4,175,142.05
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		269,098.28	14,350,154.07	4,287,158.72	18,906,411.07

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,283,583.95
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,221,378.65
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,047,818.95
5	Total Central Administration Costs in General Fund and Charter Schools Funds	9,552,781.55
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	132,469,270.72
2	Total Allocated Costs (from Form PCR, Column 2, Total)	18,906,411.07
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	151,375,681.79
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	857,688.62
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	6,686,894.21
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	7,544,582.83
D. Total Direct Charged and Allocated Costs (B3 + C5)		158,920,264.62
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.01%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6910)	46,162.54				46,162.54
Enterprise (Objects 1000-5999, 6400-6910)		79,155.64			79,155.64
Facilities Acquisition & Construction (Objects 1000-6600)			161,719.15		161,719.15
Other Outgo (Objects 1000-7999)				(377,137.43)	(377,137.43)
Total Other Costs	46,162.54	79,155.64	161,719.15	(377,137.43)	(90,100.10)

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								2,019
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,479,556.76	0.00	0.00	357,807.36	1,234,744.10	10,016,712.00		14,088,820.22
2000-2999	Classified Salaries	1,428,618.25	0.00	0.00	116,577.56	341,902.33	6,077,198.81		7,964,296.95
3000-3999	Employee Benefits	1,888,359.37	0.00	0.00	229,939.06	781,280.45	8,841,526.68		11,741,105.56
4000-4999	Books and Supplies	237.98	0.00	0.00	3,747.49	11,229.11	209,648.57		224,863.15
5000-5999	Services and Other Operating Expenditures	605,471.13	0.00	0.00	811.70	0.00	1,763,309.56		2,369,592.39
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	7,645.57		7,645.57
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	6,402,243.49	0.00	0.00	708,883.17	2,369,155.99	26,916,041.19	0.00	36,396,323.84
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	22,520.65		22,520.65
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	4,175,142.04							4,175,142.04
	Total Indirect Costs and PCR Allocations	4,175,142.04	0.00	0.00	0.00	0.00	22,520.65	0.00	4,197,662.69
	TOTAL COSTS	10,577,385.53	0.00	0.00	708,883.17	2,369,155.99	26,938,561.84	0.00	40,593,986.53
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	82,899.38	0.00	0.00	0.00	302,211.31	911,011.68		1,296,122.37
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	105,598.15	1,192,965.63		1,298,563.78
3000-3999	Employee Benefits	23,257.51	0.00	0.00	0.00	173,996.51	1,032,348.89		1,229,602.91
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	33,287.40		33,287.40
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	44,649.00		44,649.00
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	106,156.89	0.00	0.00	0.00	581,805.97	3,214,262.60	0.00	3,902,225.46
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	782.94		782.94
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	782.94	0.00	782.94
	TOTAL BEFORE OBJECT 8980	106,156.89	0.00	0.00	0.00	581,805.97	3,215,045.54	0.00	3,903,008.40
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								3,903,008.40

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	2,396,657.38	0.00	0.00	357,807.36	932,532.79	9,105,700.32		12,792,697.85
2000-2999	Classified Salaries	1,428,618.25	0.00	0.00	116,577.56	236,304.18	4,884,233.18		6,665,733.17
3000-3999	Employee Benefits	1,865,101.86	0.00	0.00	229,939.06	607,283.94	7,809,177.79		10,511,502.65
4000-4999	Books and Supplies	237.98	0.00	0.00	3,747.49	11,229.11	176,361.17		191,575.75
5000-5999	Services and Other Operating Expenditures	605,471.13	0.00	0.00	811.70	0.00	1,718,660.56		2,324,943.39
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	7,645.57		7,645.57
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	6,296,086.60	0.00	0.00	708,883.17	1,787,350.02	23,701,778.59	0.00	32,494,098.38
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	21,737.71		21,737.71
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	4,175,142.04							4,175,142.04
	Total Indirect Costs and PCR Allocations	4,175,142.04	0.00	0.00	0.00	0.00	21,737.71	0.00	4,196,879.75
	TOTAL BEFORE OBJECT 8980	10,471,228.64	0.00	0.00	708,883.17	1,787,350.02	23,723,516.30	0.00	36,690,978.13
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								36,690,978.13
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	210.00		210.00
2000-2999	Classified Salaries	1,201,530.94	0.00	0.00	0.00	0.00	(2,068.27)		1,199,462.67
3000-3999	Employee Benefits	740,747.21	0.00	0.00	8,215.74	27,305.45	278,228.99		1,054,497.39
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	199,323.99	0.00	0.00	0.00	0.00	0.00		199,323.99
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,141,602.14	0.00	0.00	8,215.74	27,305.45	276,370.72	0.00	2,453,494.05
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	2,141,602.14	0.00	0.00	8,215.74	27,305.45	276,370.72	0.00	2,453,494.05
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)								17,304,336.05
	TOTAL COSTS								19,757,830.10

* 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	32,855,428.55	19,369,306.11
2. Enter audit adjustments of 2020-21 special education expenditures from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2021-22 special education beginning fund balances from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2020-21 Expenditures, Adjusted for 2021-22 MOE Calculation (Sum lines 1 through 4)	32,855,428.55	19,369,306.11
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	2,028.00	
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)	2,028.00	

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.

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: (??)

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:

	<u>State and Local</u>	<u>Local Only</u>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

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].

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

If (b) is greater than (a).

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

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

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

If (b) is less than (a).

Enter portion used to reduce MOE requirement

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA:

(??)	
(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

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2021-22	Actual Expenditures Comparison Year 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	40,593,986.53		
b. Less: Expenditures paid from federal sources	3,903,008.40		
c. Expenditures paid from state and local sources	36,690,978.13	32,855,428.55	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		32,855,428.55	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	36,690,978.13	32,855,428.55	3,835,549.58

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 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	40,593,986.53		
b. Less: Expenditures paid from federal sources	3,903,008.40		
c. Expenditures paid from state and local sources	36,690,978.13	32,855,428.55	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation			

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA:	(??)			
	calculation		32,855,428.55	
	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	36,690,978.13	32,855,428.55	
d.	Special education unduplicated pupil count	2,019	2,028	
e.	Per capita state and local expenditures (A2c/A2d)	18,172.85	16,200.90	1,971.95

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 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	19,757,830.10	19,369,306.11	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		19,369,306.11	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	19,757,830.10	19,369,306.11	388,523.99

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 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	19,757,830.10	19,369,306.11	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		19,369,306.11	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	19,757,830.10	19,369,306.11	
b. Special education unduplicated pupil count	2,019	2,028	
c. Per capita local expenditures (B2a/B2b)	9,785.95	9,550.94	235.01

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

SELPA: (??)

Seth Boomgarden
Contact Name

619-668-5700 ext. 6404
Telephone Number

Director of Fiscal Services
Title

Seth.Boomgarden@lmsvdsd.net
Email Address

SELPA: (??)

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

SELPA: (??)

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								2,019
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,598,303.31	0.00	0.00	320,798.00	1,273,332.31	9,948,943.35		14,141,376.97
2000-2999	Classified Salaries	1,642,091.80	0.00	0.00	104,046.00	372,546.35	5,196,387.31		7,315,071.46
3000-3999	Employee Benefits	1,736,966.11	0.00	0.00	212,239.85	790,936.40	8,876,889.25		11,617,031.61
4000-4999	Books and Supplies	300.00	0.00	0.00	235,267.00	12,000.00	268,810.74		516,377.74
5000-5999	Services and Other Operating Expenditures	789,236.96	0.00	0.00	0.00	0.00	1,892,317.50		2,681,554.46
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	6,766,898.18	0.00	0.00	872,350.85	2,448,815.06	26,183,348.15	0.00	36,271,412.24
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	32,999.18		32,999.18
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	32,999.18	0.00	32,999.18
	TOTAL COSTS	6,766,898.18	0.00	0.00	872,350.85	2,448,815.06	26,216,347.33	0.00	36,304,411.42
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,524,744.31	0.00	0.00	320,798.00	791,021.13	9,562,256.35		13,198,819.79
2000-2999	Classified Salaries	1,642,091.80	0.00	0.00	104,046.00	229,474.35	4,478,115.16		6,453,727.31
3000-3999	Employee Benefits	1,714,841.11	0.00	0.00	212,239.85	524,037.58	8,271,774.90		10,722,893.44
4000-4999	Books and Supplies	300.00	0.00	0.00	235,267.00	12,000.00	268,810.74		516,377.74
5000-5999	Services and Other Operating Expenditures	789,236.96	0.00	0.00	0.00	0.00	1,828,813.00		2,618,049.96
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	6,671,214.18	0.00	0.00	872,350.85	1,556,533.06	24,409,770.15	0.00	33,509,868.24
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	32,999.18		32,999.18
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	32,999.18	0.00	32,999.18
	TOTAL BEFORE OBJECT 8980	6,671,214.18	0.00	0.00	872,350.85	1,556,533.06	24,442,769.33	0.00	33,542,867.42
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								33,542,867.42

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,408,023.87	0.00	0.00	0.00	0.00	0.00		1,408,023.87
3000-3999	Employee Benefits	637,337.00	0.00	0.00	0.00	0.00	0.00		637,337.00
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	165,000.00	0.00	0.00	0.00	0.00	0.00		165,000.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,210,360.87	0.00	0.00	0.00	0.00	0.00	0.00	2,210,360.87
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	2,210,360.87	0.00	0.00	0.00	0.00	0.00	0.00	2,210,360.87
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								19,207,471.93
	TOTAL COSTS								21,417,832.80

* 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								2,019
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,479,556.76	0.00	0.00	357,807.36	1,234,744.10	10,016,712.00		14,088,820.22
2000-2999	Classified Salaries	1,428,618.25	0.00	0.00	116,577.56	341,902.33	6,077,198.81		7,964,296.95
3000-3999	Employee Benefits	1,888,359.37	0.00	0.00	229,939.06	781,280.45	8,841,526.68		11,741,105.56
4000-4999	Books and Supplies	237.98	0.00	0.00	3,747.49	11,229.11	209,648.57		224,863.15
5000-5999	Services and Other Operating Expenditures	605,471.13	0.00	0.00	811.70	0.00	1,763,309.56		2,369,592.39
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	7,645.57		7,645.57
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	6,402,243.49	0.00	0.00	708,883.17	2,369,155.99	26,916,041.19	0.00	36,396,323.84
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	22,520.65		22,520.65
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)	4,175,142.04							4,175,142.04
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	22,520.65	0.00	22,520.65
	TOTAL COSTS	6,402,243.49	0.00	0.00	708,883.17	2,369,155.99	26,938,561.84	0.00	36,418,844.49
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	82,899.38	0.00	0.00	0.00	302,211.31	911,011.68		1,296,122.37
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	105,598.15	1,192,965.63		1,298,563.78
3000-3999	Employee Benefits	23,257.51	0.00	0.00	0.00	173,996.51	1,032,348.89		1,229,602.91
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	33,287.40		33,287.40
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	44,649.00		44,649.00
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	106,156.89	0.00	0.00	0.00	581,805.97	3,214,262.60	0.00	3,902,225.46
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	782.94		782.94
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	782.94	0.00	782.94
	TOTAL BEFORE OBJECT 8980	106,156.89	0.00	0.00	0.00	581,805.97	3,215,045.54	0.00	3,903,008.40
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								3,903,008.40

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	2,396,657.38	0.00	0.00	357,807.36	932,532.79	9,105,700.32		12,792,697.85
2000-2999	Classified Salaries	1,428,618.25	0.00	0.00	116,577.56	236,304.18	4,884,233.18		6,665,733.17
3000-3999	Employee Benefits	1,865,101.86	0.00	0.00	229,939.06	607,283.94	7,809,177.79		10,511,502.65
4000-4999	Books and Supplies	237.98	0.00	0.00	3,747.49	11,229.11	176,361.17		191,575.75
5000-5999	Services and Other Operating Expenditures	605,471.13	0.00	0.00	811.70	0.00	1,718,660.56		2,324,943.39
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	7,645.57		7,645.57
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	6,296,086.60	0.00	0.00	708,883.17	1,787,350.02	23,701,778.59	0.00	32,494,098.38
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	21,737.71		21,737.71
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)	4,175,142.04							4,175,142.04
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	21,737.71	0.00	21,737.71
	TOTAL BEFORE OBJECT 8980	6,296,086.60	0.00	0.00	708,883.17	1,787,350.02	23,723,516.30	0.00	32,515,836.09
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								32,515,836.09
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	210.00		210.00
2000-2999	Classified Salaries	1,201,530.94	0.00	0.00	0.00	0.00	(2,068.27)		1,199,462.67
3000-3999	Employee Benefits	740,747.21	0.00	0.00	8,215.74	27,305.45	278,228.99		1,054,497.39
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	199,323.99	0.00	0.00	0.00	0.00	0.00		199,323.99
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,141,602.14	0.00	0.00	8,215.74	27,305.45	276,370.72	0.00	2,453,494.05
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	2,141,602.14	0.00	0.00	8,215.74	27,305.45	276,370.72	0.00	2,453,494.05
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)								17,304,336.05
	TOTAL COSTS								19,757,830.10

* 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:

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: (??)

- 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:

	<u>State and Local</u>	<u>Local Only</u>
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA:

(??)

Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u> (d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	<u> </u> <u> </u>

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).	
<u> </u> (e)	<u> </u> <u> </u>
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u> (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:

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA:

(??)

expenditures.

a. Total special education expenditures

36,304,411.42

b. Less: Expenditures paid from federal sources

2,761,544.00

c. Expenditures paid from state and local sources

33,542,867.42

30,971,016.38

Add/Less: Adjustments and/or PCRA required for
MOE calculation

0.00

Comparison year's expenditures, adjusted for MOE
calculation

30,971,016.38

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

33,542,867.42

30,971,016.38

d. Special education unduplicated pupil count

2019

2028

e. Per capita state and local expenditures (A2c/A2d)

16,613.60

15,271.70

1,341.90

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 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	21,417,832.80	19,757,830.10	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		19,757,830.10	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	21,417,832.80	19,757,830.10	1,660,002.70

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 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	21,417,832.80	19,757,830.10	

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

37 68197 0000000
Report SEMB

SELPA:	(??)			
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		19,757,830.10	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	21,417,832.80	19,757,830.10	
b.	Special education unduplicated pupil count	2,019	2,028	
c.	Per capita local expenditures (B2a/B2b)	10,608.14	9,742.52	865.62

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.

Seth Boomgarden
Contact Name

619-668-5700 ext. 6404
Telephone Number

Director, Fiscal Services
Title

Seth.Boomgarden@lmsvdsd.net
Email Address

SELPA: (??)

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

SELPA: (??)

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	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	(474,814.27)	0.00	(272,911.51)				
Other Sources/Uses Detail					35,152.71	(927,527.60)		
Fund Reconciliation							1,322,100.38	1,231,368.82
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	5,169.04	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							36.27	4,643.92
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	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	759.68	0.00	41,776.02	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							12,595.96	11,080.97
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	2,284.08	0.00	231,135.49	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							35,688.99	278,170.55
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					56,510.00	35,152.71		
Fund Reconciliation							56,510.00	35,152.71
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							48.75	33,257.91
25 CAPITAL FACILITIES FUND								
Expenditure Detail	20,616.23	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	20,616.23
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	445,985.24	0.00						
Other Sources/Uses Detail					0.00	984,037.60		
Fund Reconciliation							1,160,793.22	973,482.46
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					0.00			
Other Sources/Uses Detail								
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							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	474,814.27	(474,814.27)	272,911.51	(272,911.51)	91,662.71	91,662.71	2,587,773.57	2,587,773.57

La Mesa-Spring Valley (68197) - 2022/23 UPDATED VERSION				8/22/2022				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	3.26%	0.00%	5.07%	12.84%	5.38%	4.02%	3.72%	3.47%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$89,712,865	\$87,717,521	\$92,090,799	\$101,110,450	\$102,612,789	\$102,001,965	\$103,393,437	\$104,722,695
Grade Span Adjustment	4,051,722	4,012,593	4,218,062	4,634,974	4,703,399	4,674,277	4,734,547	4,798,274
Supplemental Grant	11,598,679	11,222,263	12,136,843	13,497,347	13,961,835	13,656,693	13,842,544	-
Concentration Grant	3,211,437	2,829,875	5,014,320	6,062,385	7,010,430	6,247,494	6,332,515	-
Add-ons: Targeted Instructional Improvement Block Grant	939,600	939,600	939,600	939,600	939,600	939,600	939,600	939,600
Add-ons: Home-to-School Transportation	957,667	957,667	957,667	957,667	1,009,189	1,049,758	1,088,809	1,126,591
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$110,471,970	\$107,679,519	\$115,357,291	\$127,202,423	\$130,237,242	\$128,569,787	\$130,331,452	\$111,587,160
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	110,471,970	107,679,519	115,357,291	127,202,423	130,237,242	128,569,787	130,331,452	111,587,160
LCFF Entitlement Per ADA	\$ 9,629	\$ 9,597	\$ 10,290	\$ 11,661	\$ 12,397	\$ 12,806	\$ 13,284	\$ 11,618
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 66,352,108	\$ 51,039,988	\$ 49,725,433	\$ 60,687,618	\$ 63,365,793	\$ 61,958,896	\$ 63,373,189	\$ 42,134,812
EPA (for LCFF Calculation purposes)	\$ 9,346,913	\$ 20,638,952	\$ 27,726,368	\$ 28,658,388	\$ 29,084,695	\$ 28,911,345	\$ 29,304,317	\$ 29,682,005
Local Revenue Sources:								
Property Taxes (Object 8021 to 8089)	\$ 36,287,935	\$ 37,775,191	\$ 39,770,343	\$ 39,770,343	\$ 39,770,343	\$ 39,770,343	\$ 39,770,343	\$ 39,770,343
In-Lieu of Property Taxes (Object Code 8096)	(1,514,986)	(1,774,612)	(1,864,853)	(1,913,926)	(1,983,589)	(2,070,797)	(2,116,397)	-
Property Taxes net of In-Lieu	\$ 34,772,949	\$ 36,000,579	\$ 37,905,490	\$ 37,856,417	\$ 37,786,754	\$ 37,699,546	\$ 37,653,946	\$ 39,770,343
TOTAL FUNDING	110,471,970	107,679,519	115,357,291	127,202,423	130,237,242	128,569,787	130,331,452	111,587,160
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	110,471,970	107,679,519	115,357,291	127,202,423	130,237,242	128,569,787	130,331,452	111,587,160
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	16.13801139%	82.74488538%	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.31789035%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	73.31789035%	42.11134218%	42.11134218%	42.11134218%	42.11134218%	42.11134218%
EPA (for LCFF Calculation purposes)	\$ 9,346,913	\$ 20,638,952	\$ 27,726,368	\$ 28,658,388	\$ 29,084,695	\$ 28,911,345	\$ 29,304,317	\$ 29,682,005
EPA, Current Year (Object Code 8012)	\$ 9,346,913	\$ 20,638,952	\$ 27,726,368	\$ 28,658,388	\$ 29,084,695	\$ 28,911,345	\$ 29,304,317	\$ 29,682,005
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ 141,096.00	\$ 29,397.00	\$ (96,085.00)	\$ (399,163.85)	\$ -	\$ -	\$ -	\$ -
(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)	\$ 93,764,587	\$ 91,730,114	\$ 96,308,861	\$ 105,745,424	\$ 107,316,188	\$ 106,676,242	\$ 108,127,984	\$ 109,520,969
Supplemental and Concentration Grant funding in the LCAP year	\$ 14,810,116	\$ 14,052,138	\$ 17,151,163	\$ 19,559,732	\$ 20,972,265	\$ 19,904,187	\$ 20,175,059	\$ -
Percentage to Increase or Improve Services	15.79%	15.32%	17.81%	18.50%	19.54%	18.66%	18.66%	0.00%
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	11,796	11,203	10,835	10,522	10,322	10,122	9,922	-
COE Enrollment	-	2	2	2	2	2	2	-
Total Enrollment	11,796	11,205	10,837	10,524	10,324	10,124	9,924	0
Unduplicated Pupil Count	7,275	6,776	7,266	6,734	6,606	6,478	6,350	-
COE Unduplicated Pupil Count	-	2	2	2	2	2	2	-
Total Unduplicated Pupil Count	7,275	6,778	7,268	6,736	6,608	6,480	6,352	0
Rolling %, Supplemental Grant	61.8500%	61.1700%	63.0100%	63.8200%	65.0500%	64.0100%	64.0100%	0.0000%
Rolling %, Concentration Grant	61.8500%	61.1700%	63.0100%	63.8200%	65.0500%	64.0100%	64.0100%	0.0000%
SUMMARY OF LCFF ADA								
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	-	-	-	5,006.11	5,006.11	4,614.71	4,465.44	4,380.56
Grades 4-6	-	-	-	3,699.11	3,699.11	3,450.41	3,299.60	3,236.88
Grades 7-8	-	-	-	2,487.43	2,487.43	2,224.68	2,218.78	2,176.61
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	11,192.65	11,192.65	10,289.80	9,983.82	9,794.05
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	11,192.65	11,192.65	10,289.80	9,983.82	9,794.05
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	-	-	-	5,006.11	4,614.71	4,465.44	4,380.56	4,295.68
Grades 4-6	-	-	-	3,699.11	3,450.41	3,299.60	3,236.88	3,174.16

La Mesa-Spring Valley (68197) - 2022/23 UPDATED VERSION				8/22/2022				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Grades 7-8				2,487.43	2,224.68	2,218.78	2,176.61	2,134.43
Grades 9-12				-	-	-	-	-
LCFF Subtotal	-	-	-	11,192.65	10,289.80	9,983.82	9,794.05	9,604.27
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	11,192.65	10,289.80	9,983.82	9,794.05	9,604.27
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	5,054.96	5,006.11	5,006.11	4,614.71	4,465.44	4,380.56	4,295.68	4,210.80
Grades 4-6	3,817.07	3,699.11	3,699.11	3,450.41	3,299.60	3,236.88	3,174.16	3,111.44
Grades 7-8	2,574.00	2,487.43	2,487.43	2,224.68	2,218.78	2,176.61	2,134.43	2,092.26
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	11,446.03	11,192.65	11,192.65	10,289.80	9,983.82	9,794.05	9,604.27	9,414.50
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	11,446.03	11,192.65	11,192.65	10,289.80	9,983.82	9,794.05	9,604.27	9,414.50
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)								
Grades TK-3				4,875.64	4,695.42	4,486.90	4,380.56	4,295.68
Grades 4-6				3,616.21	3,483.04	3,328.96	3,236.88	3,174.16
Grades 7-8				2,399.85	2,310.30	2,206.69	2,176.61	2,134.43
Grades 9-12				-	-	-	-	-
LCFF Subtotal				10,891.70	10,488.76	10,022.55	9,794.05	9,604.27
NSS				-	-	-	-	-
Combined Subtotal				10,891.70	10,488.76	10,022.55	9,794.05	9,604.27
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average								
	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	5,006.11	5,006.11	4,368.41	4,465.44	4,380.56	4,295.68	4,210.80	-
Grades 4-6	3,699.11	3,699.11	3,266.25	3,299.60	3,236.88	3,174.16	3,111.44	-
Grades 7-8	2,487.43	2,487.43	2,105.94	2,218.78	2,176.61	2,134.43	2,092.26	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	11,192.65	11,192.65	9,740.60	9,983.82	9,794.05	9,604.27	9,414.50	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	11,192.65	11,192.65	9,740.60	9,983.82	9,794.05	9,604.27	9,414.50	-
Change in LCFF ADA (excludes NSS ADA)	(253.38)	-	(1,452.05)	(305.98)	(189.77)	(189.78)	(189.77)	(9,414.50)
	Decline	No Change	Decline	Decline	Decline	Decline	Decline	Decline
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and apportioned as a one-time categorical funding.								
Yield Calculation								
Total ADA	11,219.97		9,757.64					
Total Enrollment	11,796.00		10,837.00					
Attendance Yield	95.1167%		90.0400%					
Quotient			1.0564					
2021-22 Proxy ADA								
Grades TK-3			4,614.71					
Grades 4-6			3,450.41					
Grades 7-8			2,224.68					
Grades 9-12			-					
Subtotal			10,289.80					
NSS			-					
Combined Subtotal			10,289.80					
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	5,054.96	5,006.11	5,006.11	4,875.64	4,695.42	4,486.90	4,380.56	4,295.68
Grades 4-6	3,817.07	3,699.11	3,699.11	3,616.21	3,483.04	3,328.96	3,236.88	3,174.16
Grades 7-8	2,574.00	2,487.43	2,487.43	2,399.85	2,310.30	2,206.69	2,176.61	2,134.43
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	11,446.03	11,192.65	11,192.65	10,891.70	10,488.76	10,022.55	9,794.05	9,604.27
	Prior	Current	Prior	3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
NPS, CDS, & COE Operated								
Grades TK-3	3.37	3.37	3.46	3.28	3.28	3.28	3.28	-
Grades 4-6	7.52	7.52	6.20	5.87	5.87	5.87	5.87	-
Grades 7-8	16.43	16.43	8.33	7.89	7.89	7.89	7.89	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	27.32	27.32	18.00	17.04	17.04	17.04	17.04	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	5,009.48	5,009.48	4,371.69	4,468.72	4,383.84	4,298.96	4,214.08	-
Grades 4-6	3,706.63	3,706.63	3,272.12	3,305.47	3,242.75	3,180.03	3,117.31	-
Grades 7-8	2,503.86	2,503.86	2,113.83	2,226.67	2,184.50	2,142.32	2,100.15	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	11,219.97	11,219.97	9,757.64	10,000.86	9,811.09	9,621.31	9,431.54	-
TOTAL FUNDED ADA								
Grades TK-3	5,058.33	5,009.48	5,009.57	4,878.92	4,698.70	4,490.18	4,383.84	4,295.68
Grades 4-6	3,824.59	3,706.63	3,705.31	3,622.08	3,488.91	3,334.83	3,242.75	3,174.16
Grades 7-8	2,590.43	2,503.86	2,495.76	2,407.74	2,318.19	2,214.58	2,184.50	2,134.43

La Mesa-Spring Valley (68197) - 2022/23 UPDATED VERSION					8/22/2022				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Grades 9-12									
Total	11,473.35	11,219.97	11,210.65	10,908.74	10,505.80	10,039.59	9,811.09	9,604.27	
Funded Difference (Funded ADA less Actual ADA)	253.38	-	1,453.01	907.88	694.71	418.28	379.55	9,604.27	
FUNDED ADA for the Transitional Kindergarten Add-on									
Current Year TK ADA				-	-	-	-	-	
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 9,846	\$ 9,806	\$ 10,526	\$ 11,947	\$ 12,700	\$ 13,113	\$ 13,601	\$ 11,859	
Grades 4-6	\$ 9,053	\$ 9,016	\$ 9,678	\$ 10,985	\$ 11,678	\$ 12,058	\$ 12,507	\$ 10,906	
Grades 7-8	\$ 9,321	\$ 9,283	\$ 9,964	\$ 11,309	\$ 12,022	\$ 12,413	\$ 12,874	\$ 11,226	
Grades 9-12	\$ 11,084	\$ 11,038	\$ 11,848	\$ 13,448	\$ 14,296	\$ 14,761	\$ 15,311	\$ 13,350	
Base Grants									
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 9,132	\$ 9,623	\$ 10,010	\$ 10,382	\$ 10,742	
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 9,270	\$ 9,769	\$ 10,162	\$ 10,540	\$ 10,906	
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,544	\$ 10,057	\$ 10,461	\$ 10,850	\$ 11,226	
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 11,061	\$ 11,656	\$ 12,125	\$ 12,576	\$ 13,012	
Grade Span Adjustment									
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 950	\$ 1,001	\$ 1,041	\$ 1,080	\$ 1,117	
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 288	\$ 303	\$ 315	\$ 327	\$ 338	
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 8,503	\$ 8,503	\$ 8,935	\$ 10,082	\$ 10,624	\$ 11,051	\$ 11,462	\$ 11,859	
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 9,270	\$ 9,769	\$ 10,162	\$ 10,540	\$ 10,906	
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,544	\$ 10,057	\$ 10,461	\$ 10,850	\$ 11,226	
Grades 9-12	\$ 9,572	\$ 9,572	\$ 10,057	\$ 11,349	\$ 11,959	\$ 12,440	\$ 12,903	\$ 13,350	
Prorated Base Grants									
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 9,132	\$ 9,623	\$ 10,010	\$ 10,382	\$ 10,742	
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 9,270	\$ 9,769	\$ 10,162	\$ 10,540	\$ 10,906	
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,544	\$ 10,057	\$ 10,461	\$ 10,850	\$ 11,226	
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 11,061	\$ 11,656	\$ 12,125	\$ 12,576	\$ 13,012	
Prorated Grade Span Adjustment									
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 950	\$ 1,001	\$ 1,041	\$ 1,080	\$ 1,117	
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 288	\$ 303	\$ 315	\$ 327	\$ 338	
Supplemental Grant									
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	20%	20%	
Grades TK-3	\$ 1,701	\$ 1,701	\$ 1,787	\$ 2,016	\$ 2,125	\$ 2,210	\$ 2,292	\$ 2,372	
Grades 4-6	\$ 1,564	\$ 1,564	\$ 1,643	\$ 1,854	\$ 1,954	\$ 2,032	\$ 2,108	\$ 2,181	
Grades 7-8	\$ 1,610	\$ 1,610	\$ 1,692	\$ 1,909	\$ 2,011	\$ 2,092	\$ 2,170	\$ 2,245	
Grades 9-12	\$ 1,914	\$ 1,914	\$ 2,011	\$ 2,270	\$ 2,392	\$ 2,488	\$ 2,581	\$ 2,670	
Actual - 1.00 ADA, Local UPP as follows:									
Grades TK-3	\$ 1,052	\$ 1,040	\$ 1,126	\$ 1,287	\$ 1,382	\$ 1,415	\$ 1,467	\$ -	0.00%
Grades 4-6	\$ 967	\$ 956	\$ 1,035	\$ 1,183	\$ 1,271	\$ 1,301	\$ 1,349	\$ -	
Grades 7-8	\$ 996	\$ 985	\$ 1,066	\$ 1,218	\$ 1,308	\$ 1,339	\$ 1,389	\$ -	
Grades 9-12	\$ 1,184	\$ 1,171	\$ 1,267	\$ 1,449	\$ 1,556	\$ 1,593	\$ 1,652	\$ -	
Concentration Grant (>55% population)									
Maximum - 1.00 ADA, 100% UPP	50%	50%	65%	65%	65%	65%	65%	65%	
Grades TK-3	\$ 4,252	\$ 4,252	\$ 5,808	\$ 6,553	\$ 6,906	\$ 7,183	\$ 7,450	\$ 7,708	
Grades 4-6	\$ 3,909	\$ 3,909	\$ 5,340	\$ 6,026	\$ 6,350	\$ 6,605	\$ 6,851	\$ 7,089	
Grades 7-8	\$ 4,025	\$ 4,025	\$ 5,498	\$ 6,204	\$ 6,537	\$ 6,800	\$ 7,053	\$ 7,297	
Grades 9-12	\$ 4,786	\$ 4,786	\$ 6,537	\$ 7,377	\$ 7,773	\$ 8,086	\$ 8,387	\$ 8,678	
Actual - 1.00 ADA, Local UPP >55% as follows:									
Grades TK-3	\$ 291	\$ 262	\$ 465	\$ 578	\$ 694	\$ 647	\$ 671	\$ -	0.0000%
Grades 4-6	\$ 268	\$ 241	\$ 428	\$ 531	\$ 638	\$ 595	\$ 617	\$ -	
Grades 7-8	\$ 276	\$ 248	\$ 440	\$ 547	\$ 657	\$ 613	\$ 635	\$ -	
Grades 9-12	\$ 328	\$ 295	\$ 524	\$ 651	\$ 781	\$ 729	\$ 756	\$ -	