

Davis Joint Unified School District

2021-22

Unaudited Actuals

Year End Financial  
Report

*For the Period Ending 6/30/2022*



**DJUSD**

DAVIS JOINT UNIFIED  
SCHOOL DISTRICT

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Oct 06, 2022

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

For School District:

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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)	56.04%
	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	\$67,013,517.30
	Appropriations Subject to Limit	\$67,013,517.30
	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.	7.19%

1/15/2021

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	73,264,183.40	371,630.88	73,635,814.28	79,571,446.00	0.00	79,571,446.00	8.1%
2) Federal Revenue		8100-8299	0.00	8,254,726.44	8,254,726.44	0.00	5,289,936.00	5,289,936.00	-35.9%
3) Other State Revenue		8300-8599	1,843,899.78	12,495,284.22	14,339,184.00	1,547,118.00	13,594,493.00	15,141,611.00	5.6%
4) Other Local Revenue		8600-8799	14,779,248.75	8,586,527.85	23,365,776.60	14,644,654.00	11,140,603.00	25,785,257.00	10.4%
5) TOTAL, REVENUES			89,887,331.93	29,708,169.39	119,595,501.32	95,763,218.00	30,025,032.00	125,788,250.00	5.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	38,583,719.28	9,628,877.69	48,212,596.97	42,246,295.00	11,102,082.00	53,348,377.00	10.7%
2) Classified Salaries		2000-2999	11,098,063.11	10,504,914.92	21,602,978.03	11,099,268.00	10,032,855.00	21,132,123.00	-2.2%
3) Employee Benefits		3000-3999	14,473,111.88	11,027,104.90	25,500,216.78	14,288,442.00	11,722,682.00	26,011,124.00	2.0%
4) Books and Supplies		4000-4999	2,139,636.92	2,080,067.61	4,219,704.53	2,490,927.00	3,083,554.00	5,574,481.00	32.1%
5) Services and Other Operating Expenditures		5000-5999	6,190,832.11	7,353,571.73	13,544,403.84	6,866,010.00	7,895,412.00	14,761,422.00	9.0%
6) Capital Outlay		6000-6999	1,918,866.21	691,366.63	2,610,232.84	189,516.00	963,123.00	1,152,639.00	-55.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	701,126.75	983,221.00	1,684,347.75	237,059.00	1,350,877.00	1,587,936.00	-5.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,416,080.32)	2,013,388.98	(402,691.34)	(2,119,048.00)	2,106,646.00	(12,402.00)	-96.9%
9) TOTAL, EXPENDITURES			72,689,275.94	44,282,513.46	116,971,789.40	75,298,469.00	48,257,231.00	123,555,700.00	5.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			17,198,055.99	(14,574,344.07)	2,623,711.92	20,464,749.00	(18,232,199.00)	2,232,550.00	-14.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	370,000.00	0.00	370,000.00	237,439.00	0.00	237,439.00	-35.8%
2) Other Sources/Uses									
a) Sources		8930-8979	1,681,274.79	349,561.95	2,030,836.74	0.00	349,562.00	349,562.00	-82.8%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(17,646,805.98)	17,646,805.98	0.00	(20,251,249.00)	20,251,249.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,335,531.19)	17,996,367.93	1,660,836.74	(20,488,688.00)	20,600,811.00	112,123.00	-93.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			862,524.80	3,422,023.86	4,284,548.66	(23,939.00)	2,368,612.00	2,344,673.00	-45.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,492,346.59	6,394,127.87	14,886,474.46	9,354,871.39	9,816,151.73	19,171,023.12	28.8%
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)			8,492,346.59	6,394,127.87	14,886,474.46	9,354,871.39	9,816,151.73	19,171,023.12	28.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,492,346.59	6,394,127.87	14,886,474.46	9,354,871.39	9,816,151.73	19,171,023.12	28.8%
2) Ending Balance, June 30 (E + F1e)			9,354,871.39	9,816,151.73	19,171,023.12	9,330,932.39	12,184,763.73	21,515,696.12	12.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	30,000.00	0.00	30,000.00	0.00	0.00	0.00	-100.0%
All Others		9719	598,693.35	0.00	598,693.35	0.00	0.00	0.00	-100.0%
b) Restricted		9740	0.00	9,816,151.73	9,816,151.73	0.00	12,184,763.73	12,184,763.73	24.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	5,155,924.36	0.00	5,155,924.36	5,566,932.39	0.00	5,566,932.39	8.0%
Textbook Adoption	0000	9780	300,000.00		300,000.00				
Spending Reserve	0000	9780	4,855,924.36		4,855,924.36				
Textbook Adoption	0000	9780				300,000.00		300,000.00	
Spending Reserve	0000	9780				2,030,212.39		2,030,212.39	
Lottery Assigned Expenditures	1100	9780				1,208,174.00		1,208,174.00	
EPA Assigned Expenditures	1400	9780				2,028,546.00		2,028,546.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,520,253.68	0.00	3,520,253.68	3,714,000.00	0.00	3,714,000.00	5.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	14,485,173.95	3,741,672.46	18,226,846.41				
1) Fair Value Adjustment to Cash in County Treasury		9111	576,659.00	0.00	576,659.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	12,683.35	0.00	12,683.35				
3) Accounts Receivable		9200	902,018.14	9,653,160.60	10,555,178.74				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	4,097,103.71	7,206.83	4,104,310.54				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	30,000.00	0.00	30,000.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			20,153,638.15	13,402,039.89	33,555,678.04				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	8,586,775.99	2,704,175.09	11,290,951.08				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	2,211,990.77	0.00	2,211,990.77				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	881,713.07	881,713.07				
6) TOTAL, LIABILITIES			10,798,766.76	3,585,888.16	14,384,654.92				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,354,871.39	9,816,151.73	19,171,023.12				

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
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<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	26,364,248.00	0.00	26,364,248.00	39,590,887.00	0.00	39,590,887.00	50.2%
Education Protection Account State Aid - Current Year		8012	9,178,254.00	0.00	9,178,254.00	2,369,903.00	0.00	2,369,903.00	-74.2%
State Aid - Prior Years		8019	(1,159.60)	0.00	(1,159.60)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	234,026.00	0.00	234,026.00	234,026.00	0.00	234,026.00	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	341.00	0.00	341.00	341.00	0.00	341.00	0.0%
County & District Taxes Secured Roll Taxes		8041	33,092,223.00	0.00	33,092,223.00	33,092,223.00	0.00	33,092,223.00	0.0%
Unsecured Roll Taxes		8042	617,455.00	0.00	617,455.00	617,455.00	0.00	617,455.00	0.0%
Prior Years' Taxes		8043	7,021.00	0.00	7,021.00	7,021.00	0.00	7,021.00	0.0%
Supplemental Taxes		8044	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,556,413.00	0.00	2,556,413.00	2,556,413.00	0.00	2,556,413.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,300,000.00	0.00	3,300,000.00	3,300,000.00	0.00	3,300,000.00	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%
<b>Subtotal, LCFF Sources</b>			<b>75,648,821.40</b>	<b>0.00</b>	<b>75,648,821.40</b>	<b>82,068,269.00</b>	<b>0.00</b>	<b>82,068,269.00</b>	<b>8.5%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,384,638.00)	0.00	(2,384,638.00)	(2,496,823.00)	0.00	(2,496,823.00)	4.7%
Property Taxes Transfers		8097	0.00	371,630.88	371,630.88	0.00	0.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL LCFF SOURCES</b>			<b>73,264,183.40</b>	<b>371,630.88</b>	<b>73,635,814.28</b>	<b>79,571,446.00</b>	<b>0.00</b>	<b>79,571,446.00</b>	<b>8.1%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,613,009.00	1,613,009.00	0.00	1,696,189.00	1,696,189.00	5.2%
Special Education Discretionary Grants		8182	0.00	486,787.00	486,787.00	0.00	126,858.00	126,858.00	-73.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		693,822.71	693,822.71		781,315.00	781,315.00	12.6%
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		248,189.15	248,189.15		164,670.00	164,670.00	-33.7%
Title III, Part A, Immigrant Student Program	4201	8290		6,780.05	6,780.05		0.00	0.00	-100.0%

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Title III, Part A, English Learner Program	4203	8290		86,299.40	86,299.40		91,925.00	91,925.00	6.5%
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		0.00	0.00		54,380.00	54,380.00	New
Career and Technical Education	3500-3599	8290		45,941.40	45,941.40		44,848.00	44,848.00	-2.4%
All Other Federal Revenue	All Other	8290	0.00	5,073,897.73	5,073,897.73	0.00	2,329,751.00	2,329,751.00	-54.1%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	8,254,726.44	8,254,726.44	0.00	5,289,936.00	5,289,936.00	-35.9%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	41,701.00	41,701.00	New
Mandated Costs Reimbursements		8550	322,881.00	0.00	322,881.00	338,944.00	0.00	338,944.00	5.0%
Lottery - Unrestricted and Instructional Materials		8560	1,521,018.78	893,747.02	2,414,765.80	1,208,174.00	481,787.00	1,689,961.00	-30.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		100,914.69	100,914.69		171,969.00	171,969.00	70.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	11,500,622.51	11,500,622.51	0.00	12,899,036.00	12,899,036.00	12.2%
<b>TOTAL, OTHER STATE REVENUE</b>			1,843,899.78	12,495,284.22	14,339,184.00	1,547,118.00	13,594,493.00	15,141,611.00	5.6%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
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	13,634,733.77	0.00	13,634,733.77	14,338,654.00	0.00	14,338,654.00	5.2%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	159.00	0.00	159.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	156,796.37	0.00	156,796.37	45,000.00	0.00	45,000.00	-71.3%
Interest		8660	80,200.46	0.00	80,200.46	250,000.00	0.00	250,000.00	211.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	598,693.35	0.00	598,693.35	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	308,665.80	3,416,175.06	3,724,840.86	11,000.00	6,146,384.00	6,157,384.00	65.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		5,170,352.79	5,170,352.79		4,994,219.00	4,994,219.00	-3.4%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>14,779,248.75</b>	<b>8,586,527.85</b>	<b>23,365,776.60</b>	<b>14,644,654.00</b>	<b>11,140,603.00</b>	<b>25,785,257.00</b>	<b>10.4%</b>
<b>TOTAL, REVENUES</b>			<b>89,887,331.93</b>	<b>29,708,169.39</b>	<b>119,595,501.32</b>	<b>95,763,218.00</b>	<b>30,025,032.00</b>	<b>125,788,250.00</b>	<b>5.2%</b>

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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	30,396,270.84	5,438,640.45	35,834,911.29	34,233,643.00	6,809,328.00	41,042,971.00	14.5%
Certificated Pupil Support Salaries		1200	3,099,200.59	2,792,210.42	5,891,411.01	2,867,992.00	2,758,944.00	5,626,936.00	-4.5%
Certificated Supervisors' and Administrators' Salaries		1300	4,895,335.66	853,985.10	5,749,320.76	4,949,046.00	772,588.00	5,721,634.00	-0.5%
Other Certificated Salaries		1900	192,912.19	544,041.72	736,953.91	195,614.00	761,222.00	956,836.00	29.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>38,583,719.28</b>	<b>9,628,877.69</b>	<b>48,212,596.97</b>	<b>42,246,295.00</b>	<b>11,102,082.00</b>	<b>53,348,377.00</b>	<b>10.7%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,450,735.18	6,934,280.83	8,385,016.01	1,945,597.00	8,272,525.00	10,218,122.00	21.9%
Classified Support Salaries		2200	3,876,010.57	1,354,108.86	5,230,119.43	3,643,798.00	1,053,568.00	4,697,366.00	-10.2%
Classified Supervisors' and Administrators' Salaries		2300	1,161,446.56	225,288.62	1,386,735.18	1,140,177.00	113,026.00	1,253,203.00	-9.6%
Clerical, Technical and Office Salaries		2400	4,436,900.37	677,629.17	5,114,529.54	4,233,122.00	586,182.00	4,819,304.00	-5.8%
Other Classified Salaries		2900	172,970.43	1,313,607.44	1,486,577.87	136,574.00	7,554.00	144,128.00	-90.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>11,098,063.11</b>	<b>10,504,914.92</b>	<b>21,602,978.03</b>	<b>11,099,268.00</b>	<b>10,032,855.00</b>	<b>21,132,123.00</b>	<b>-2.2%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	6,259,188.73	6,713,191.80	12,972,380.53	9,003,124.00	7,705,688.00	16,708,812.00	28.8%
PERS		3201-3202	2,321,855.16	2,052,287.19	4,374,142.35	1,081,880.00	1,853,460.00	2,935,340.00	-32.9%
OASDI/Medicare/Alternative		3301-3302	1,410,536.08	940,057.71	2,350,593.79	787,478.00	570,648.00	1,358,126.00	-42.2%
Health and Welfare Benefits		3401-3402	2,796,250.64	897,444.47	3,693,695.11	2,704,181.00	1,366,590.00	4,070,771.00	10.2%
Unemployment Insurance		3501-3502	250,219.94	98,942.27	349,162.21	220,779.00	70,478.00	291,257.00	-16.6%
Workers' Compensation		3601-3602	558,986.03	220,766.88	779,752.91	491,000.00	155,818.00	646,818.00	-17.0%
OPEB, Allocated		3701-3702	458,642.57	0.00	458,642.57	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	417,432.73	104,414.58	521,847.31	0.00	0.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>14,473,111.88</b>	<b>11,027,104.90</b>	<b>25,500,216.78</b>	<b>14,288,442.00</b>	<b>11,722,682.00</b>	<b>26,011,124.00</b>	<b>2.0%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	677,251.45	264,697.70	941,949.15	718,739.00	343,158.00	1,061,897.00	12.7%
Books and Other Reference Materials		4200	62,826.57	71,915.76	134,742.33	79,927.00	211,204.00	291,131.00	116.1%
Materials and Supplies		4300	1,022,006.39	1,271,823.21	2,293,829.60	1,246,990.00	2,285,092.00	3,532,082.00	54.0%
Noncapitalized Equipment		4400	377,552.51	471,630.94	849,183.45	445,271.00	244,100.00	689,371.00	-18.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,139,636.92</b>	<b>2,080,067.61</b>	<b>4,219,704.53</b>	<b>2,490,927.00</b>	<b>3,083,554.00</b>	<b>5,574,481.00</b>	<b>32.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	418,594.81	418,594.81	0.00	878,596.00	878,596.00	109.9%
Travel and Conferences		5200	151,035.60	107,748.64	258,784.24	159,100.00	165,043.00	324,143.00	25.3%
Dues and Memberships		5300	61,051.80	16,713.15	77,764.95	74,779.00	2,843.00	77,622.00	-0.2%
Insurance		5400 - 5450	1,275,184.03	615.48	1,275,799.51	1,275,184.00	616.00	1,275,800.00	0.0%
Operations and Housekeeping Services		5500	2,306,373.27	120,013.40	2,426,386.67	2,059,371.00	130,508.00	2,189,879.00	-9.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	(141,509.67)	1,297,068.15	1,155,558.48	451,685.00	1,140,354.00	1,592,039.00	37.8%
Transfers of Direct Costs		5710	(24,338.29)	24,338.29	0.00	3,320.00	(3,320.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(642,760.11)	(933,577.59)	(1,576,337.70)	(678,420.00)	(1,038,447.00)	(1,716,867.00)	8.9%
Professional/Consulting Services and Operating Expenditures		5800	2,808,702.77	6,285,357.32	9,094,060.09	3,113,463.00	6,398,173.00	9,511,636.00	4.6%
Communications		5900	397,092.71	16,700.08	413,792.79	407,528.00	221,046.00	628,574.00	51.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,190,832.11</b>	<b>7,353,571.73</b>	<b>13,544,403.84</b>	<b>6,866,010.00</b>	<b>7,895,412.00</b>	<b>14,761,422.00</b>	<b>9.0%</b>

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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	356,562.00	356,562.00	0.00	356,562.00	356,562.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,918,866.21	334,804.63	2,253,670.84	189,516.00	606,561.00	796,077.00	-64.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,918,866.21</b>	<b>691,366.63</b>	<b>2,610,232.84</b>	<b>189,516.00</b>	<b>963,123.00</b>	<b>1,152,639.00</b>	<b>-55.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	1.00	0.00	1.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit 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	0.00	983,221.00	983,221.00	0.00	1,350,877.00	1,350,877.00	37.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	15,942.75	0.00	15,942.75	11,669.00	0.00	11,669.00	-26.8%
Other Debt Service - Principal		7439	685,183.00	0.00	685,183.00	225,390.00	0.00	225,390.00	-67.1%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>701,126.75</b>	<b>983,221.00</b>	<b>1,684,347.75</b>	<b>237,059.00</b>	<b>1,350,877.00</b>	<b>1,587,936.00</b>	<b>-5.7%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,013,388.98)	2,013,388.98	0.00	(2,106,646.00)	2,106,646.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(402,691.34)	0.00	(402,691.34)	(12,402.00)	0.00	(12,402.00)	-96.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,416,080.32)</b>	<b>2,013,388.98</b>	<b>(402,691.34)</b>	<b>(2,119,048.00)</b>	<b>2,106,646.00</b>	<b>(12,402.00)</b>	<b>-96.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>72,689,275.94</b>	<b>44,282,513.46</b>	<b>116,971,789.40</b>	<b>75,298,469.00</b>	<b>48,257,231.00</b>	<b>123,555,700.00</b>	<b>5.6%</b>

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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	52,203.00	0.00	52,203.00	New
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	70,000.00	0.00	70,000.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	0.00	300,000.00	185,236.00	0.00	185,236.00	-38.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			370,000.00	0.00	370,000.00	237,439.00	0.00	237,439.00	-35.8%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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	1,681,274.79	0.00	1,681,274.79	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	349,561.95	349,561.95	0.00	349,562.00	349,562.00	0.0%
(c) TOTAL, SOURCES			1,681,274.79	349,561.95	2,030,836.74	0.00	349,562.00	349,562.00	-82.8%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(17,646,805.98)	17,646,805.98	0.00	(20,251,249.00)	20,251,249.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(17,646,805.98)	17,646,805.98	0.00	(20,251,249.00)	20,251,249.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(16,335,531.19)	17,996,367.93	1,660,836.74	(20,488,688.00)	20,600,811.00	112,123.00	-93.2%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	73,264,183.40	371,630.88	73,635,814.28	79,571,446.00	0.00	79,571,446.00	8.1%
2) Federal Revenue		8100-8299	0.00	8,254,726.44	8,254,726.44	0.00	5,289,936.00	5,289,936.00	-35.9%
3) Other State Revenue		8300-8599	1,843,899.78	12,495,284.22	14,339,184.00	1,547,118.00	13,594,493.00	15,141,611.00	5.6%
4) Other Local Revenue		8600-8799	14,779,248.75	8,586,527.85	23,365,776.60	14,644,654.00	11,140,603.00	25,785,257.00	10.4%
5) TOTAL, REVENUES			89,887,331.93	29,708,169.39	119,595,501.32	95,763,218.00	30,025,032.00	125,788,250.00	5.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		40,965,672.53	24,015,569.21	64,981,241.74	49,520,310.00	29,144,110.00	78,664,420.00	21.1%
2) Instruction - Related Services	2000-2999		9,572,080.37	3,552,339.69	13,124,420.06	8,699,503.00	3,491,956.00	12,191,459.00	-7.1%
3) Pupil Services	3000-3999		5,038,556.47	7,111,646.82	12,150,203.29	4,396,903.00	5,395,112.00	9,792,015.00	-19.4%
4) Ancillary Services	4000-4999		858,657.12	1,049,910.33	1,908,567.45	534,666.00	600,490.00	1,135,156.00	-40.5%
5) Community Services	5000-5999		104,710.47	0.00	104,710.47	114,862.00	0.00	114,862.00	9.7%
6) Enterprise	6000-6999		17,632.19	0.00	17,632.19	20,032.00	0.00	20,032.00	13.6%
7) General Administration	7000-7999		8,687,030.57	3,901,275.12	12,588,305.69	6,471,970.00	4,655,172.00	11,127,142.00	-11.6%
8) Plant Services	8000-8999		6,743,069.48	3,668,551.29	10,411,620.77	5,302,424.00	3,619,514.00	8,921,938.00	-14.3%
9) Other Outgo	9000-9999	Except 7600-7699	701,866.74	983,221.00	1,685,087.74	237,799.00	1,350,877.00	1,588,676.00	-5.7%
10) TOTAL, EXPENDITURES			72,689,275.94	44,282,513.46	116,971,789.40	75,298,469.00	48,257,231.00	123,555,700.00	5.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			17,198,055.99	(14,574,344.07)	2,623,711.92	20,464,749.00	(18,232,199.00)	2,232,550.00	-14.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	370,000.00	0.00	370,000.00	237,439.00	0.00	237,439.00	-35.8%
2) Other Sources/Uses									
a) Sources		8930-8979	1,681,274.79	349,561.95	2,030,836.74	0.00	349,562.00	349,562.00	-82.8%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(17,646,805.98)	17,646,805.98	0.00	(20,251,249.00)	20,251,249.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,335,531.19)	17,996,367.93	1,660,836.74	(20,488,688.00)	20,600,811.00	112,123.00	-93.2%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			862,524.80	3,422,023.86	4,284,548.66	(23,939.00)	2,368,612.00	2,344,673.00	-45.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,492,346.59	6,394,127.87	14,886,474.46	9,354,871.39	9,816,151.73	19,171,023.12	28.8%
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)			8,492,346.59	6,394,127.87	14,886,474.46	9,354,871.39	9,816,151.73	19,171,023.12	28.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,492,346.59	6,394,127.87	14,886,474.46	9,354,871.39	9,816,151.73	19,171,023.12	28.8%
2) Ending Balance, June 30 (E + F1e)			9,354,871.39	9,816,151.73	19,171,023.12	9,330,932.39	12,184,763.73	21,515,696.12	12.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	30,000.00	0.00	30,000.00	0.00	0.00	0.00	-100.0%
All Others		9719	598,693.35	0.00	598,693.35	0.00	0.00	0.00	-100.0%
b) Restricted		9740	0.00	9,816,151.73	9,816,151.73	0.00	12,184,763.73	12,184,763.73	24.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,155,924.36	0.00	5,155,924.36	5,566,932.39	0.00	5,566,932.39	8.0%
Textbook Adoption	0000	9780	300,000.00		300,000.00				
Spending Reserve	0000	9780	4,855,924.36		4,855,924.36				
Textbook Adoption	0000	9780				300,000.00		300,000.00	
Spending Reserve	0000	9780				2,030,212.39		2,030,212.39	
Lottery Assigned Expenditures	1100	9780				1,208,174.00		1,208,174.00	
EPA Assigned Expenditures	1400	9780				2,028,546.00		2,028,546.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,520,253.68	0.00	3,520,253.68	3,714,000.00	0.00	3,714,000.00	5.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
2600	Expanded Learning Opportunities Program	665,324.63	767,962.63
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61	0.00	225,097.00
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	0.00	3,220.00
4203	ESSA: Title III, English Learner Student Program	0.00	1,435.00
5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY	0.00	878.00
6053	Child Dev: Universal Prekindergarten (UPK) Planning and Implement	0.00	37,401.00
6266	Educator Effectiveness, FY 2021-22	1,639,126.06	1,639,126.06
6300	Lottery: Instructional Materials	1,577,021.87	1,626,834.87
6500	Special Education	212,106.39	222,910.39
6520	Special Ed: Project Workability I LEA	0.00	35,704.00
6537	Special Ed: Learning Recovery Support	359,106.12	495,913.12
6546	Mental Health-Related Services	0.00	91,416.00
6547	Special Education Early Intervention Preschool Grant	535,913.00	535,913.00
7010	Agricultural Career Technical Education Incentive	0.00	580.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	0.00	15,412.00
7029	Child Nutrition: Food Service Staff Training Funds	0.00	26,289.00
7412	A-G Access/Success Grant	374,197.00	443,846.00
7413	A-G Learning Loss Mitigation Grant	55,606.00	112,948.00
7415	Classified School Employee Summer Assistance Program	0.00	21,806.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	109,413.15	50,833.15
7810	Other Restricted State	65,424.00	65,424.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	350,219.00
9010	Other Restricted Local	4,222,913.51	5,413,595.51
Total, Restricted Balance		<u>9,816,151.73</u>	<u>12,184,763.73</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	625,742.04	0.00	-100.0%
5) TOTAL, REVENUES			625,742.04	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	572,193.39	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	41,052.01	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			613,245.40	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,496.64	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,496.64	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	168,771.73	181,268.37	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			168,771.73	181,268.37	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			168,771.73	181,268.37	7.4%
2) Ending Balance, June 30 (E + F1e)			181,268.37	181,268.37	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	181,268.37	181,268.37	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	181,268.37		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			181,268.37		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			181,268.37		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	625,742.04	0.00	-100.0%
<b>TOTAL, REVENUES</b>			<b>625,742.04</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CERTIFICATED SALARIES</b>					
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	572,193.39	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			572,193.39	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	300.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,752.01	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,052.01	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			613,245.40	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	625,742.04	0.00	-100.0%
5) TOTAL, REVENUES			625,742.04	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		613,245.40	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			613,245.40	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			12,496.64	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,496.64	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	168,771.73	181,268.37	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			168,771.73	181,268.37	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			168,771.73	181,268.37	7.4%
2) Ending Balance, June 30 (E + F1e)			181,268.37	181,268.37	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			181,268.37	181,268.37	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
8210	Student Activity Funds	181,268.37	181,268.37
Total, Restricted Balance		181,268.37	181,268.37



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	5,084,516.00	5,630,331.00	10.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	769,450.61	457,021.00	-40.6%
4) Other Local Revenue		8600-8799	555,065.02	51,759.00	-90.7%
5) TOTAL, REVENUES			6,409,031.63	6,139,111.00	-4.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,495,328.96	2,562,294.00	2.7%
2) Classified Salaries		2000-2999	421,419.58	420,424.00	-0.2%
3) Employee Benefits		3000-3999	1,137,950.68	1,239,752.33	8.9%
4) Books and Supplies		4000-4999	440,265.91	230,370.00	-47.7%
5) Services and Other Operating Expenditures		5000-5999	1,809,005.32	1,881,378.00	4.0%
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	215,944.64	7,778.00	-96.4%
9) TOTAL, EXPENDITURES			6,519,915.09	6,341,996.33	-2.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(110,883.46)	(202,885.33)	83.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	137,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			137,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			26,116.54	(202,885.33)	-876.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,372,299.91	1,398,416.45	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,372,299.91	1,398,416.45	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,372,299.91	1,398,416.45	1.9%
2) Ending Balance, June 30 (E + F1e)			1,398,416.45	1,195,531.12	-14.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
Stabilization Arrangements					
Other Commitments					
c) Committed					
Stabilization Arrangements					
Other Commitments					
d) Assigned					
Other Assignments					
Spending Reserve	0000	9780	807,815.69		
3% Reserve for Economic Uncertainties	0000	9780	195,597.45		
Spending Reserve	0000	9780		810,813.22	
Spending Reserve	1400	9780		50,211.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(3,532.11)	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,224,739.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	112,883.00		
b) in Banks		9120	1,624.93		
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	498,833.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	881,402.22		
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) TOTAL, ASSETS			5,719,482.95		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	564,002.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,722,907.01		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	34,156.90		
6) TOTAL, LIABILITIES			4,321,066.50		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,398,416.45		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment State Aid - Current Year		8011	1,508,232.00	2,409,790.00	59.8%
Education Protection Account State Aid - Current Year		8012	1,269,997.00	723,718.00	-43.0%
State Aid - Prior Years		8019	(78,351.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,384,638.00	2,496,823.00	4.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>5,084,516.00</b>	<b>5,630,331.00</b>	<b>10.7%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	20,756.00	20,730.00	-0.1%
Lottery - Unrestricted and Instructional Materials		8560	173,914.91	123,640.00	-28.9%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	87,372.84	56,478.00	-35.4%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	487,406.86	256,173.00	-47.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>769,450.61</b>	<b>457,021.00</b>	<b>-40.6%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23,973.32	21,070.00	-12.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	112,883.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	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%
All Other Local Revenue		8699	418,208.70	30,689.00	-92.7%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>555,065.02</b>	<b>51,759.00</b>	<b>-90.7%</b>
<b>TOTAL, REVENUES</b>			<b>6,409,031.63</b>	<b>6,139,111.00</b>	<b>-4.2%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,917,891.46	2,029,892.00	5.8%
Certificated Pupil Support Salaries		1200	275,839.19	268,768.00	-2.6%
Certificated Supervisors' and Administrators' Salaries		1300	301,188.31	246,849.00	-18.0%
Other Certificated Salaries		1900	410.00	16,785.00	3993.9%
TOTAL, CERTIFICATED SALARIES			2,495,328.96	2,562,294.00	2.7%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	53,422.51	51,528.00	-3.5%
Classified Support Salaries		2200	163,437.44	164,453.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	204,559.63	203,539.00	-0.5%
Other Classified Salaries		2900	0.00	904.00	New
TOTAL, CLASSIFIED SALARIES			421,419.58	420,424.00	-0.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	708,549.47	752,636.33	6.2%
PERS		3201-3202	106,620.23	102,243.00	-4.1%
OASDI/Medicare/Alternative		3301-3302	69,656.20	82,417.00	18.3%
Health and Welfare Benefits		3401-3402	195,841.89	214,230.00	9.4%
Unemployment Insurance		3501-3502	14,635.55	32,119.00	119.5%
Workers' Compensation		3601-3602	32,425.20	39,624.00	22.2%
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	10,222.14	16,483.00	61.2%
TOTAL, EMPLOYEE BENEFITS			1,137,950.68	1,239,752.33	8.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	18,732.00	New
Books and Other Reference Materials		4200	3,630.90	4,839.00	33.3%
Materials and Supplies		4300	76,177.25	82,109.00	7.8%
Noncapitalized Equipment		4400	360,457.76	124,690.00	-65.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			440,265.91	230,370.00	-47.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,091.36	2,640.00	-79.8%
Dues and Memberships		5300	4,012.50	4,713.00	17.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,619.91	13,173.00	13.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,573,426.84	1,720,835.00	9.4%
Professional/Consulting Services and Operating Expenditures		5800	198,647.21	125,948.00	-36.6%
Communications		5900	8,207.50	14,069.00	71.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,809,005.32</b>	<b>1,881,378.00</b>	<b>4.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	215,944.64	7,778.00	-96.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			215,944.64	7,778.00	-96.4%
TOTAL, EXPENDITURES			6,519,915.09	6,341,996.33	-2.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	137,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			137,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			137,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	5,084,516.00	5,630,331.00	10.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	769,450.61	457,021.00	-40.6%
4) Other Local Revenue		8600-8799	555,065.02	51,759.00	-90.7%
5) TOTAL, REVENUES			6,409,031.63	6,139,111.00	-4.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,664,545.26	3,560,696.33	-2.8%
2) Instruction - Related Services	2000-2999		812,505.35	760,886.00	-6.4%
3) Pupil Services	3000-3999		1,438,204.62	1,544,348.00	7.4%
4) Ancillary Services	4000-4999		11,323.03	736.00	-93.5%
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		215,944.64	76,441.00	-64.6%
8) Plant Services	8000-8999		377,392.19	398,889.00	5.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,519,915.09	6,341,996.33	-2.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(110,883.46)	(202,885.33)	83.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	137,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			137,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			26,116.54	(202,885.33)	-876.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,372,299.91	1,398,416.45	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,372,299.91	1,398,416.45	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,372,299.91	1,398,416.45	1.9%
2) Ending Balance, June 30 (E + F1e)					
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	395,003.31	338,039.01	-14.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,003,413.14	861,024.22	-14.2%
Spending Reserve	0000	9780	807,815.69		
3% Reserve for Economic Uncertainties	0000	9780	195,597.45		
Spending Reserve	0000	9780		810,813.22	
Spending Reserve	1400	9780		50,211.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(3,532.11)	New

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
6230	California Clean Energy Jobs Act	35,314.19	35,314.19
6266	Educator Effectiveness, FY 2021-22	97,203.13	74,982.13
6300	Lottery: Instructional Materials	59,076.44	59,076.44
7412	A-G Access/Success Grant	37,592.56	37,592.56
7425	Expanded Learning Opportunities (ELO) Grant	13,994.30	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessio	0.00	31,548.00
7690	On-Behalf Pension Contributions	0.00	1.00
7810	Other Restricted State	8,923.00	8,923.00
8210	Student Activity Funds	1,624.93	1,624.93
9010	Other Restricted Local	141,274.76	88,976.76
<b>Total, Restricted Balance</b>		<b>395,003.31</b>	<b>338,039.01</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	417,423.00	401,429.00	-3.8%
4) Other Local Revenue		8600-8799	196,567.36	118,036.00	-40.0%
5) TOTAL, REVENUES			613,990.36	519,465.00	-15.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	303,101.47	296,286.00	-2.2%
2) Classified Salaries		2000-2999	96,916.58	179,252.00	85.0%
3) Employee Benefits		3000-3999	151,571.91	108,464.00	-28.4%
4) Books and Supplies		4000-4999	11,799.48	15,800.00	33.9%
5) Services and Other Operating Expenditures		5000-5999	67,536.63	62,021.00	-8.2%
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	20,994.37	4,624.00	-78.0%
9) TOTAL, EXPENDITURES			651,920.44	666,447.00	2.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(37,930.08)	(146,982.00)	287.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,000.00	185,236.00	929.1%
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			18,000.00	185,236.00	929.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(19,930.08)	38,254.00	-291.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	256,173.21	236,243.13	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			256,173.21	236,243.13	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			256,173.21	236,243.13	-7.8%
2) Ending Balance, June 30 (E + F1e)			236,243.13	274,497.13	16.2%
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			234,134.41	272,388.41	16.3%
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	2,108.72	2,108.72	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	59,000.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,566.00		
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	209,307.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	43,976.53		
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			313,850.44		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	17,048.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	60,558.69		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			77,607.31		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			236,243.13		



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	383,365.00	368,443.00	-3.9%
All Other State Revenue	All Other	8590	34,058.00	32,986.00	-3.1%
TOTAL, OTHER STATE REVENUE			417,423.00	401,429.00	-3.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	542.72	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,566.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	185,597.24	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,861.40	118,036.00	1232.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>196,567.36</b>	<b>118,036.00</b>	<b>-40.0%</b>
<b>TOTAL, REVENUES</b>			<b>613,990.36</b>	<b>519,465.00</b>	<b>-15.4%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	189,901.46	79,274.00	-58.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	113,200.01	217,012.00	91.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>303,101.47</b>	<b>296,286.00</b>	<b>-2.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	4,724.73	0.00	-100.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	45,682.90	87,486.00	91.5%
Clerical, Technical and Office Salaries		2400	46,508.95	91,766.00	97.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>96,916.58</b>	<b>179,252.00</b>	<b>85.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	79,188.68	66,252.00	-16.3%
PERS		3201-3202	19,427.08	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	12,489.43	5,788.00	-53.7%
Health and Welfare Benefits		3401-3402	32,070.47	30,012.00	-6.4%
Unemployment Insurance		3501-3502	2,011.41	1,996.00	-0.8%
Workers' Compensation		3601-3602	4,463.84	4,416.00	-1.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,921.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>151,571.91</b>	<b>108,464.00</b>	<b>-28.4%</b>
<b>BOOKS AND SUPPLIES</b>					
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	6,426.40	3,200.00	-50.2%
Noncapitalized Equipment		4400	5,373.08	12,600.00	134.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>11,799.48</b>	<b>15,800.00</b>	<b>33.9%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	29,164.48	17,600.00	-39.7%
Dues and Memberships		5300	1,100.00	2,200.00	100.0%
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	2,979.61	5,510.00	84.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1.36	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	29,804.68	32,730.00	9.8%
Communications		5900	4,486.50	3,981.00	-11.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>67,536.63</b>	<b>62,021.00</b>	<b>-8.2%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	20,994.37	4,624.00	-78.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			20,994.37	4,624.00	-78.0%
<b>TOTAL, EXPENDITURES</b>			651,920.44	666,447.00	2.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	18,000.00	185,236.00	929.1%
(a) TOTAL, INTERFUND TRANSFERS IN			18,000.00	185,236.00	929.1%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			18,000.00	185,236.00	929.1%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	417,423.00	401,429.00	-3.8%
4) Other Local Revenue		8600-8799	196,567.36	118,036.00	-40.0%
5) TOTAL, REVENUES			613,990.36	519,465.00	-15.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		272,694.05	118,272.00	-56.6%
2) Instruction - Related Services	2000-2999		358,232.02	543,551.00	51.7%
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		20,994.37	4,624.00	-78.0%
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			651,920.44	666,447.00	2.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(37,930.08)	(146,982.00)	287.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,000.00	185,236.00	929.1%
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			18,000.00	185,236.00	929.1%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(19,930.08)	38,254.00	-291.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	256,173.21	236,243.13	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			256,173.21	236,243.13	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			256,173.21	236,243.13	-7.8%
2) Ending Balance, June 30 (E + F1e)					
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					
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	2,108.72	2,108.72	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%



<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
6371	CalWORKs for ROCP or Adult Education	9,044.08	9,044.08
6391	Adult Education Program	201,803.69	246,057.69
9010	Other Restricted Local	23,286.64	17,286.64
Total, Restricted Balance		234,134.41	272,388.41

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,000.00	0.00	-100.0%
3) Other State Revenue		8300-8599	407,207.47	340,777.00	-16.3%
4) Other Local Revenue		8600-8799	330,991.44	257,500.00	-22.2%
5) TOTAL, REVENUES			759,198.91	598,277.00	-21.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	299,122.10	305,183.00	2.0%
2) Classified Salaries		2000-2999	192,670.13	161,601.00	-16.1%
3) Employee Benefits		3000-3999	183,626.74	183,696.00	0.0%
4) Books and Supplies		4000-4999	9,957.42	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	6,221.15	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	53,281.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			744,878.54	650,480.00	-12.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,320.37	(52,203.00)	-464.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,000.00	52,203.00	127.0%
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			23,000.00	52,203.00	127.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			37,320.37	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	37,100.63	74,421.00	100.6%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			37,100.63	74,421.00	100.6%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			37,100.63	74,421.00	100.6%
2) Ending Balance, June 30 (E + F1e)			74,421.00	74,421.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted			73,279.00	73,279.00	0.0%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments			1,142.00	1,142.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	42,018.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,142.00		
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	124,353.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	130,924.24		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			298,438.44		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	28,566.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	134,424.15		
4) Current Loans		9640			
5) Unearned Revenue		9650	61,026.53		
6) TOTAL, LIABILITIES			224,017.44		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			74,421.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	21,000.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>21,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
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	378,324.47	315,397.00	-16.6%
All Other State Revenue	All Other	8590	28,883.00	25,380.00	-12.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>407,207.47</b>	<b>340,777.00</b>	<b>-16.3%</b>
<b>OTHER LOCAL REVENUE</b>					
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	(111.01)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,142.00	0.00	-100.0%
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	329,960.45	257,500.00	-22.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>330,991.44</b>	<b>257,500.00</b>	<b>-22.2%</b>
<b>TOTAL, REVENUES</b>			<b>759,198.91</b>	<b>598,277.00</b>	<b>-21.2%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	222,459.17	230,302.00	3.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	76,662.93	74,881.00	-2.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			299,122.10	305,183.00	2.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	150,878.34	124,169.00	-17.7%
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	41,791.79	37,432.00	-10.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			192,670.13	161,601.00	-16.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	71,891.21	81,542.00	13.4%
PERS		3201-3202	49,774.70	30,708.00	-38.3%
OASDI/Medicare/Alternative		3301-3302	21,179.13	13,586.00	-35.9%
Health and Welfare Benefits		3401-3402	27,290.08	51,151.00	87.4%
Unemployment Insurance		3501-3502	2,486.72	2,084.00	-16.2%
Workers' Compensation		3601-3602	5,512.43	4,625.00	-16.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,492.47	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			183,626.74	183,696.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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	9,957.42	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,957.42	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,330.61	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	506.54	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,384.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,221.15</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	53,281.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>53,281.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>744,878.54</b>	<b>650,480.00</b>	<b>-12.7%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	36,203.00	New
Other Authorized Interfund Transfers In		8919	23,000.00	16,000.00	-30.4%
(a) TOTAL, INTERFUND TRANSFERS IN			23,000.00	52,203.00	127.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			23,000.00	52,203.00	127.0%



Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,000.00	0.00	-100.0%
3) Other State Revenue		8300-8599	407,207.47	340,777.00	-16.3%
4) Other Local Revenue		8600-8799	330,991.44	257,500.00	-22.2%
5) TOTAL, REVENUES			759,198.91	598,277.00	-21.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		524,277.27	507,224.00	-3.3%
2) Instruction - Related Services	2000-2999		167,280.53	143,256.00	-14.4%
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		53,281.00	0.00	-100.0%
8) Plant Services	8000-8999		39.74	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			744,878.54	650,480.00	-12.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			14,320.37	(52,203.00)	-464.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,000.00	52,203.00	127.0%
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			23,000.00	52,203.00	127.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			37,320.37	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,100.63	74,421.00	100.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,100.63	74,421.00	100.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,100.63	74,421.00	100.6%
2) Ending Balance, June 30 (E + F1e)			74,421.00	74,421.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			73,279.00	73,279.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,142.00	1,142.00	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%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
5059	Child Development: ARP California State Preschool Program	21,000.00	21,000.00
6130	Child Development: Center-Based Reserve Account	37,100.63	37,100.63
9010	Other Restricted Local	15,178.37	15,178.37
<b>Total, Restricted Balance</b>		<b>73,279.00</b>	<b>73,279.00</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,488,989.45	3,155,197.00	-9.6%
3) Other State Revenue		8300-8599	253,680.35	212,050.00	-16.4%
4) Other Local Revenue		8600-8799	231,896.77	(3,695.00)	-101.6%
5) TOTAL, REVENUES			3,974,566.57	3,363,552.00	-15.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,370,830.41	1,385,003.00	1.0%
3) Employee Benefits		3000-3999	499,332.33	522,749.00	4.7%
4) Books and Supplies		4000-4999	1,335,197.90	1,105,042.00	-17.2%
5) Services and Other Operating Expenditures		5000-5999	63,694.67	92,250.00	44.8%
6) Capital Outlay		6000-6999	4,871.25	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	112,471.33	0.00	-100.0%
9) TOTAL, EXPENDITURES			3,386,397.89	3,105,044.00	-8.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			588,168.68	258,508.00	-56.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	142,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			142,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			730,168.68	258,508.00	-64.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,845.06	765,013.74	2095.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,845.06	765,013.74	2095.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,845.06	765,013.74	2095.5%
2) Ending Balance, June 30 (E + F1e)			765,013.74	1,023,521.74	33.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	34,545.06	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			713,382.68	1,006,435.74	41.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17,086.00	17,086.00	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	638,178.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	17,086.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	375.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	747,599.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,119,731.96		
6) Stores		9320	34,545.06		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,557,515.96		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	306,195.99		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,409,772.89		
4) Current Loans		9640			
5) Unearned Revenue		9650	76,533.34		
6) TOTAL, LIABILITIES			1,792,502.22		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			765,013.74		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	3,488,989.45	3,155,197.00	-9.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,488,989.45</b>	<b>3,155,197.00</b>	<b>-9.6%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	253,680.35	212,050.00	-16.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>253,680.35</b>	<b>212,050.00</b>	<b>-16.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	77,028.62	264.00	-99.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(984.17)	(3,959.00)	302.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	17,086.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	138,766.32	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>231,896.77</b>	<b>(3,695.00)</b>	<b>-101.6%</b>
<b>TOTAL, REVENUES</b>			<b>3,974,566.57</b>	<b>3,363,552.00</b>	<b>-15.4%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,176,079.21	1,197,271.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	114,821.30	110,165.00	-4.1%
Clerical, Technical and Office Salaries		2400	79,929.90	77,567.00	-3.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,370,830.41	1,385,003.00	1.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	289,854.41	297,433.00	2.6%
OASDI/Medicare/Alternative		3301-3302	103,096.17	100,567.00	-2.5%
Health and Welfare Benefits		3401-3402	75,518.06	88,714.00	17.5%
Unemployment Insurance		3501-3502	6,904.17	11,629.00	68.4%
Workers' Compensation		3601-3602	15,322.59	15,506.00	1.2%
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	8,636.93	8,900.00	3.0%
TOTAL, EMPLOYEE BENEFITS			499,332.33	522,749.00	4.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	140,574.10	148,837.00	5.9%
Noncapitalized Equipment		4400	0.00	1,250.00	New
Food		4700	1,194,623.80	954,955.00	-20.1%
TOTAL, BOOKS AND SUPPLIES			1,335,197.90	1,105,042.00	-17.2%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,257.30	1,554.00	23.6%
Dues and Memberships		5300	593.95	238.00	-59.9%
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	39,628.60	54,275.00	37.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(359.37)	(6,425.00)	1687.9%
Professional/Consulting Services and Operating Expenditures		5800	22,574.19	42,608.00	88.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>63,694.67</b>	<b>92,250.00</b>	<b>44.8%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	4,871.25	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,871.25</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	112,471.33	0.00	-100.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>112,471.33</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,386,397.89</b>	<b>3,105,044.00</b>	<b>-8.3%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	70,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	72,000.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			142,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			142,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,488,989.45	3,155,197.00	-9.6%
3) Other State Revenue		8300-8599	253,680.35	212,050.00	-16.4%
4) Other Local Revenue		8600-8799	231,896.77	(3,695.00)	-101.6%
5) TOTAL, REVENUES			3,974,566.57	3,363,552.00	-15.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,273,926.56	3,105,044.00	-5.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		112,471.33	0.00	-100.0%
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			3,386,397.89	3,105,044.00	-8.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			588,168.68	258,508.00	-56.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	142,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			142,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			730,168.68	258,508.00	-64.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,845.06	765,013.74	2095.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,845.06	765,013.74	2095.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,845.06	765,013.74	2095.5%
2) Ending Balance, June 30 (E + F1e)			765,013.74	1,023,521.74	33.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	34,545.06	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			713,382.68	1,006,435.74	41.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,086.00	17,086.00	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%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	397,341.90	690,394.96
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs	1,760.64	1,760.64
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	202,224.14	202,224.14
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	39,656.00	39,656.00
9010	Other Restricted Local	72,400.00	72,400.00
Total, Restricted Balance		713,382.68	1,006,435.74

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,440,909.77	1,549,271.00	-55.0%
5) TOTAL, REVENUES			3,440,909.77	1,549,271.00	-55.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	484,166.19	446,689.00	-7.7%
3) Employee Benefits		3000-3999	182,346.30	171,588.00	-5.9%
4) Books and Supplies		4000-4999	231,596.30	184,832.00	-20.2%
5) Services and Other Operating Expenditures		5000-5999	2,277,002.36	2,098,493.00	-7.8%
6) Capital Outlay		6000-6999	48,855,941.31	56,267,000.00	15.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			52,031,052.46	59,168,602.00	13.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(48,590,142.69)	(57,619,331.00)	18.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(48,590,142.69)	(57,619,331.00)	18.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	129,052,186.60	80,462,043.91	-37.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,052,186.60	80,462,043.91	-37.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,052,186.60	80,462,043.91	-37.7%
2) Ending Balance, June 30 (E + F1e)			80,462,043.91	22,842,712.91	-71.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	78,302,831.53	19,781,442.53	-74.7%
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	2,159,212.38	3,061,270.38	41.8%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	80,830,595.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,159,212.00		
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			82,989,807.73		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,504,396.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	23,366.95		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,527,763.82		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			80,462,043.91		



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	668,007.77	1,242,426.00	86.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,772,902.00	306,845.00	-88.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,440,909.77	1,549,271.00	-55.0%
TOTAL, REVENUES			3,440,909.77	1,549,271.00	-55.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	35,075.59	30,306.00	-13.6%
Classified Supervisors' and Administrators' Salaries		2300	179,266.75	160,141.00	-10.7%
Clerical, Technical and Office Salaries		2400	244,359.39	237,602.00	-2.8%
Other Classified Salaries		2900	25,464.46	18,640.00	-26.8%
TOTAL, CLASSIFIED SALARIES			484,166.19	446,689.00	-7.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	312.18	312.00	-0.1%
PERS		3201-3202	105,850.11	99,046.00	-6.4%
OASDI/Medicare/Alternative		3301-3302	35,313.25	33,016.00	-6.5%
Health and Welfare Benefits		3401-3402	30,933.55	30,962.00	0.1%
Unemployment Insurance		3501-3502	2,431.45	2,239.00	-7.9%
Workers' Compensation		3601-3602	5,408.06	5,116.00	-5.4%
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	2,097.70	897.00	-57.2%
TOTAL, EMPLOYEE BENEFITS			182,346.30	171,588.00	-5.9%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	48,703.40	36,890.00	-24.3%
Noncapitalized Equipment		4400	182,892.90	147,942.00	-19.1%
TOTAL, BOOKS AND SUPPLIES			231,596.30	184,832.00	-20.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	22.02	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,124.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,858.58	11,052.00	1.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,712.74	2,457.00	-9.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,244,269.42	2,084,964.00	-7.1%
Communications		5900	15.60	20.00	28.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,277,002.36</b>	<b>2,098,493.00</b>	<b>-7.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	5,090.00	5,180.00	1.8%
Land Improvements		6170	90,178.52	214,428.00	137.8%
Buildings and Improvements of Buildings		6200	47,544,049.60	54,981,047.00	15.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,216,623.19	1,066,345.00	-12.4%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>48,855,941.31</b>	<b>56,267,000.00</b>	<b>15.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>52,031,052.46</b>	<b>59,168,602.00</b>	<b>13.7%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,440,909.77	1,549,271.00	-55.0%
5) TOTAL, REVENUES			3,440,909.77	1,549,271.00	-55.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		52,031,052.46	59,168,602.00	13.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			52,031,052.46	59,168,602.00	13.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(48,590,142.69)	(57,619,331.00)	18.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(48,590,142.69)	(57,619,331.00)	18.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	129,052,186.60	80,462,043.91	-37.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,052,186.60	80,462,043.91	-37.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,052,186.60	80,462,043.91	-37.7%
2) Ending Balance, June 30 (E + F1e)					
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					
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	2,159,212.38	3,061,270.38	41.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
9010	Other Restricted Local	78,302,831.53	19,781,442.53
Total, Restricted Balance		<u>78,302,831.53</u>	<u>19,781,442.53</u>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,495,590.31	2,309,919.00	-33.9%
5) TOTAL, REVENUES			3,495,590.31	2,309,919.00	-33.9%
<b>B. EXPENDITURES</b>					
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	25,026.05	45,903.00	83.4%
5) Services and Other Operating Expenditures		5000-5999	584,889.96	1,575,320.00	169.3%
6) Capital Outlay		6000-6999	246,444.60	414,911.00	68.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	100,844.42	100,845.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			957,205.03	2,136,979.00	123.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,538,385.28	172,940.00	-93.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,538,385.28	172,940.00	-93.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,072,900.62	5,611,285.90	82.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,072,900.62	5,611,285.90	82.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,072,900.62	5,611,285.90	82.6%
2) Ending Balance, June 30 (E + F1e)					
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	5,485,573.80	5,658,513.80	3.2%
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	125,712.10	125,712.10	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,301,117.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	115,031.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,627.55		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,250,000.78		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,675,776.43		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	60,881.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,609.53		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			64,490.53		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,611,285.90		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	1,387,118.21	1,149,517.00	-17.1%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	14,274.38	1,068,402.00	7384.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	115,031.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	1,979,166.72	92,000.00	-95.4%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,495,590.31	2,309,919.00	-33.9%
TOTAL, REVENUES			3,495,590.31	2,309,919.00	-33.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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	1,960.66	840.00	-57.2%
Noncapitalized Equipment		4400	23,065.39	45,063.00	95.4%
TOTAL, BOOKS AND SUPPLIES			25,026.05	45,903.00	83.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	584,889.96	1,575,320.00	169.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>584,889.96</b>	<b>1,575,320.00</b>	<b>169.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	6,400.00	6,400.00	0.0%
Land Improvements		6170	29,198.27	133,819.00	358.3%
Buildings and Improvements of Buildings		6200	196,174.22	260,020.00	32.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	14,672.11	14,672.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>246,444.60</b>	<b>414,911.00</b>	<b>68.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	13,889.65	13,890.00	0.0%
Other Debt Service - Principal		7439	86,954.77	86,955.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>100,844.42</b>	<b>100,845.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>957,205.03</b>	<b>2,136,979.00</b>	<b>123.3%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,495,590.31	2,309,919.00	-33.9%
5) TOTAL, REVENUES			3,495,590.31	2,309,919.00	-33.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		56,956.31	0.00	-100.0%
8) Plant Services	8000-8999		799,404.30	2,036,134.00	154.7%
9) Other Outgo	9000-9999	Except 7600-7699	100,844.42	100,845.00	0.0%
10) TOTAL, EXPENDITURES			957,205.03	2,136,979.00	123.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,538,385.28	172,940.00	-93.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,538,385.28	172,940.00	-93.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,072,900.62	5,611,285.90	82.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,072,900.62	5,611,285.90	82.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,072,900.62	5,611,285.90	82.6%
2) Ending Balance, June 30 (E + F1e)					
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					
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	125,712.10	125,712.10	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%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
9010	Other Restricted Local	5,485,573.80	5,658,513.80
Total, Restricted Balance		<u>5,485,573.80</u>	<u>5,658,513.80</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	11,350,850.00	2,191,429.00	-80.7%
4) Other Local Revenue		8600-8799	309,992.74	0.00	-100.0%
5) TOTAL, REVENUES			11,660,842.74	2,191,429.00	-81.2%
<b>B. EXPENDITURES</b>					
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	2,191,429.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	2,191,429.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,660,842.74	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,660,842.74	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	11,660,842.74	New
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	11,660,842.74	New
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	11,660,842.74	New
2) Ending Balance, June 30 (E + F1e)			11,660,842.74	11,660,842.74	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	11,357,594.74	11,357,594.74	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	303,248.00	303,248.00	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,357,594.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	303,248.00		
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,660,842.74		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,660,842.74		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	2,191,429.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	9,159,421.00	2,191,429.00	-76.1%
TOTAL, OTHER STATE REVENUE			11,350,850.00	2,191,429.00	-80.7%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,744.74	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	303,248.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			309,992.74	0.00	-100.0%
TOTAL, REVENUES			11,660,842.74	2,191,429.00	-81.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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	2,191,429.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	2,191,429.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	2,191,429.00	New



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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	11,350,850.00	2,191,429.00	-80.7%
4) Other Local Revenue		8600-8799	309,992.74	0.00	-100.0%
5) TOTAL, REVENUES			11,660,842.74	2,191,429.00	-81.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	2,191,429.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	2,191,429.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			11,660,842.74	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,660,842.74	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	11,660,842.74	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	11,660,842.74	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	11,660,842.74	New
2) Ending Balance, June 30 (E + F1e)			11,660,842.74	11,660,842.74	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,357,594.74	11,357,594.74	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	303,248.00	303,248.00	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%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
7710	State School Facilities Projects	2,191,429.00	2,191,429.00
9010	Other Restricted Local	9,166,165.74	9,166,165.74
Total, Restricted Balance		<u>11,357,594.74</u>	<u>11,357,594.74</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	775,337.35	0.00	-100.0%
5) TOTAL, REVENUES			775,337.35	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	445,949.00	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			445,949.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			329,388.35	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,200,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	25,445,949.00	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			26,645,949.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			26,975,337.35	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,199,863.53	29,175,200.88	1226.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,199,863.53	29,175,200.88	1226.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,199,863.53	29,175,200.88	1226.2%
2) Ending Balance, June 30 (E + F1e)					
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	27,202,079.30	27,202,079.30	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	1,973,121.58	1,973,121.58	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	28,416,478.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	758,722.00		
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			29,175,200.88		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			29,175,200.88		



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	0.00	0.00	0.0%
Interest		8660	16,615.35	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	758,722.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			775,337.35	0.00	-100.0%
TOTAL, REVENUES			775,337.35	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	445,949.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			445,949.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			445,949.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,200,000.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			1,200,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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	24,720,000.00	0.00	-100.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	725,949.00	0.00	-100.0%
(c) TOTAL, SOURCES			25,445,949.00	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			26,645,949.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	775,337.35	0.00	-100.0%
5) TOTAL, REVENUES			775,337.35	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	445,949.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			445,949.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			329,388.35	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,200,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	25,445,949.00	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			26,645,949.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			26,975,337.35	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,199,863.53	29,175,200.88	1226.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,199,863.53	29,175,200.88	1226.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,199,863.53	29,175,200.88	1226.2%
2) Ending Balance, June 30 (E + F1e)			29,175,200.88	29,175,200.88	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			27,202,079.30	27,202,079.30	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,973,121.58	1,973,121.58	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%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
9010	Other Restricted Local	27,202,079.30	27,202,079.30
Total, Restricted Balance		<u>27,202,079.30</u>	<u>27,202,079.30</u>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	83,814.22	1,798.00	-97.9%
5) TOTAL, REVENUES			83,814.22	1,798.00	-97.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	172,617.43	344,006.00	99.3%
3) Employee Benefits		3000-3999	67,886.29	94,534.00	39.3%
4) Books and Supplies		4000-4999	405.82	249.00	-38.6%
5) Services and Other Operating Expenditures		5000-5999	61,095.59	81,797.00	33.9%
6) Capital Outlay		6000-6999	163,509.87	1,538,001.00	840.6%
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			465,515.00	2,058,587.00	342.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(381,700.78)	(2,056,789.00)	438.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,048,720.00	950,000.00	-53.6%
b) Transfers Out		7600-7629	1,200,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			848,720.00	950,000.00	11.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			467,019.22	(1,106,789.00)	-337.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,499,660.48	1,966,679.70	31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,499,660.48	1,966,679.70	31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,499,660.48	1,966,679.70	31.1%
2) Ending Balance, June 30 (E + F1e)			1,966,679.70	859,890.70	-56.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,966,679.70	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	950,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(90,109.30)	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,031,582.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	54,773.00		
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	15,000.00		
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,101,355.80		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	131,487.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,188.94		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			134,676.10		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,966,679.70		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
Unsecured Roll		8615	0.00	0.00	0.0%
		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	15,000.00	0.00	-100.0%
Interest		8660	14,177.48	1,798.00	-87.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	54,773.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	(136.26)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			83,814.22	1,798.00	-97.9%
TOTAL, REVENUES			83,814.22	1,798.00	-97.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	10,119.64	23,565.00	132.9%
Classified Supervisors' and Administrators' Salaries		2300	140,212.83	270,362.00	92.8%
Clerical, Technical and Office Salaries		2400	22,284.96	50,079.00	124.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>172,617.43</b>	<b>344,006.00</b>	<b>99.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	25,544.00	New
PERS		3201-3202	38,940.39	36,812.00	-5.5%
OASDI/Medicare/Alternative		3301-3302	11,976.17	13,519.00	12.9%
Health and Welfare Benefits		3401-3402	12,936.01	12,977.00	0.3%
Unemployment Insurance		3501-3502	869.20	1,493.00	71.8%
Workers' Compensation		3601-3602	1,935.84	3,425.00	76.9%
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	1,228.68	764.00	-37.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>67,886.29</b>	<b>94,534.00</b>	<b>39.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	405.82	249.00	-38.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>405.82</b>	<b>249.00</b>	<b>-38.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	49.59	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	61,046.00	81,797.00	34.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>61,095.59</b>	<b>81,797.00</b>	<b>33.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	157,867.00	1,532,001.00	870.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	5,642.87	6,000.00	6.3%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>163,509.87</b>	<b>1,538,001.00</b>	<b>840.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>465,515.00</b>	<b>2,058,587.00</b>	<b>342.2%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,048,720.00	950,000.00	-53.6%
(a) TOTAL, INTERFUND TRANSFERS IN			2,048,720.00	950,000.00	-53.6%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,200,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,200,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			848,720.00	950,000.00	11.9%



Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	83,814.22	1,798.00	-97.9%
5) TOTAL, REVENUES			83,814.22	1,798.00	-97.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		465,515.00	2,058,587.00	342.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			465,515.00	2,058,587.00	342.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(381,700.78)	(2,056,789.00)	438.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,048,720.00	950,000.00	-53.6%
b) Transfers Out		7600-7629	1,200,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			848,720.00	950,000.00	11.9%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			467,019.22	(1,106,789.00)	-337.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,499,660.48	1,966,679.70	31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,499,660.48	1,966,679.70	31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,499,660.48	1,966,679.70	31.1%
2) Ending Balance, June 30 (E + F1e)					
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					
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	950,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(90,109.30)	New

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
9010	Other Restricted Local	1,966,679.70	0.00
Total, Restricted Balance		1,966,679.70	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	45,152.42	44,618.00	-1.2%
4) Other Local Revenue		8600-8799	7,884,438.27	7,466,954.00	-5.3%
5) TOTAL, REVENUES			7,929,590.69	7,511,572.00	-5.3%
<b>B. EXPENDITURES</b>					
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	10,727,131.26	7,458,881.00	-30.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,727,131.26	7,458,881.00	-30.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,797,540.57)	52,691.00	-101.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	1,350.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,350.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,798,890.57)	52,691.00	-101.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,530,493.89	6,731,603.32	-29.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,530,493.89	6,731,603.32	-29.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,530,493.89	6,731,603.32	-29.4%
2) Ending Balance, June 30 (E + F1e)			6,731,603.32	6,784,294.32	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,731,603.32	6,784,294.32	0.8%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,731,603.32		
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			6,731,603.32		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,731,603.32		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	45,152.42	44,618.00	-1.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			45,152.42	44,618.00	-1.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	7,586,176.00	7,312,075.00	-3.6%
Unsecured Roll		8612	141,057.03	146,806.00	4.1%
Prior Years' Taxes		8613	888.13	0.00	-100.0%
Supplemental Taxes		8614	131,369.37	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	24,947.74	8,073.00	-67.6%
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			7,884,438.27	7,466,954.00	-5.3%
TOTAL, REVENUES			7,929,590.69	7,511,572.00	-5.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	5,305,000.00	2,225,000.00	-58.1%
Bond Interest and Other Service Charges		7434	5,422,131.26	5,233,881.00	-3.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>10,727,131.26</b>	<b>7,458,881.00</b>	<b>-30.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,727,131.26</b>	<b>7,458,881.00</b>	<b>-30.5%</b>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	1,350.00	0.00	-100.0%
(d) TOTAL, USES			1,350.00	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
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)			(1,350.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	45,152.42	44,618.00	-1.2%
4) Other Local Revenue		8600-8799	7,884,438.27	7,466,954.00	-5.3%
5) TOTAL, REVENUES			7,929,590.69	7,511,572.00	-5.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	10,727,131.26	7,458,881.00	-30.5%
10) TOTAL, EXPENDITURES			10,727,131.26	7,458,881.00	-30.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,797,540.57)	52,691.00	-101.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	1,350.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,350.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,798,890.57)	52,691.00	-101.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,530,493.89	6,731,603.32	-29.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,530,493.89	6,731,603.32	-29.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,530,493.89	6,731,603.32	-29.4%
2) Ending Balance, June 30 (E + F1e)					
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					
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	6,731,603.32	6,784,294.32	0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,357,272.81	7,579,109.00	-26.8%
5) TOTAL, REVENUES			10,357,272.81	7,579,109.00	-26.8%
<b>B. EXPENDITURES</b>					
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	7,998,464.00	7,462,525.00	-6.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,998,464.00	7,462,525.00	-6.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,358,808.81	116,584.00	-95.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,048,720.00	950,000.00	-53.6%
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			(2,048,720.00)	(950,000.00)	-53.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			310,088.81	(833,416.00)	-368.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,874,252.94	13,184,341.75	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,874,252.94	13,184,341.75	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,874,252.94	13,184,341.75	2.4%
2) Ending Balance, June 30 (E + F1e)			13,184,341.75	12,350,925.75	-6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	13,184,341.75	12,350,925.75	-6.3%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	13,184,341.69		
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	0.06		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,184,341.75		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,184,341.75		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	10,294,854.10	7,462,525.00	-27.5%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	62,418.71	116,584.00	86.8%
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			10,357,272.81	7,579,109.00	-26.8%
TOTAL, REVENUES			10,357,272.81	7,579,109.00	-26.8%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	6,440,034.70	6,775,000.00	5.2%
Bond Interest and Other Service Charges		7434	1,558,429.30	687,525.00	-55.9%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>7,998,464.00</b>	<b>7,462,525.00</b>	<b>-6.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,998,464.00</b>	<b>7,462,525.00</b>	<b>-6.7%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	2,048,720.00	950,000.00	-53.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,048,720.00	950,000.00	-53.6%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,048,720.00)	(950,000.00)	-53.6%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,357,272.81	7,579,109.00	-26.8%
5) TOTAL, REVENUES			10,357,272.81	7,579,109.00	-26.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	7,998,464.00	7,462,525.00	-6.7%
10) TOTAL, EXPENDITURES			7,998,464.00	7,462,525.00	-6.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,358,808.81	116,584.00	-95.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,048,720.00	950,000.00	-53.6%
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			(2,048,720.00)	(950,000.00)	-53.6%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			310,088.81	(833,416.00)	-368.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,874,252.94	13,184,341.75	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,874,252.94	13,184,341.75	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,874,252.94	13,184,341.75	2.4%
2) Ending Balance, June 30 (E + F1e)					
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					
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	13,184,341.75	12,350,925.75	-6.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	17,552.36	3,394.00	-80.7%
5) TOTAL, REVENUES			17,552.36	3,394.00	-80.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,142.09	6,478.00	467.2%
5) Services and Other Operating Expenses		5000-5999	16,764.61	10,500.00	-37.4%
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			17,906.70	16,978.00	-5.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(354.34)	(13,584.00)	3733.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			49,645.66	(13,584.00)	-127.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	247,829.63	297,475.29	20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			247,829.63	297,475.29	20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			247,829.63	297,475.29	20.0%
2) Ending Net Position, June 30 (E + F1e)			297,475.29	283,891.29	-4.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	297,475.29	283,891.29	-4.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	252,589.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	6,744.00		
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	50,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			309,333.23		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	830.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	11,027.34		
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			11,857.94		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			297,475.29		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,583.36	2,894.00	82.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,744.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	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	9,225.00	500.00	-94.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,552.36	3,394.00	-80.7%
TOTAL, REVENUES			17,552.36	3,394.00	-80.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	539.74	6,478.00	1100.2%
Noncapitalized Equipment		4400	602.35	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,142.09	6,478.00	467.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,764.61	10,500.00	-37.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			16,764.61	10,500.00	-37.4%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			17,906.70	16,978.00	-5.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	50,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			50,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	17,552.36	3,394.00	-80.7%
5) TOTAL, REVENUES			17,552.36	3,394.00	-80.7%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		17,906.70	16,978.00	-5.2%
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			17,906.70	16,978.00	-5.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(354.34)	(13,584.00)	3733.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			49,645.66	(13,584.00)	-127.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	247,829.63	297,475.29	20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			247,829.63	297,475.29	20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			247,829.63	297,475.29	20.0%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	297,475.29	283,891.29	-4.6%

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



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	55,337.17	16,730.00	-69.8%
5) TOTAL, REVENUES			55,337.17	16,730.00	-69.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	37,430.00	33,649.00	-10.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			37,430.00	33,649.00	-10.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			17,907.17	(16,919.00)	-194.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			17,907.17	(16,919.00)	-194.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	107,531.05	125,438.22	16.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,531.05	125,438.22	16.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			107,531.05	125,438.22	16.7%
2) Ending Net Position, June 30 (E + F1e)			125,438.22	108,519.22	-13.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	125,438.22	108,519.22	-13.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	117,780.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,158.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	500.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			130,438.22		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	5,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			5,000.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			125,438.22		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	609.17	660.00	8.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,158.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	51,570.00	16,070.00	-68.8%
TOTAL, OTHER LOCAL REVENUE			55,337.17	16,730.00	-69.8%
TOTAL, REVENUES			55,337.17	16,730.00	-69.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
Food		4700	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
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	37,430.00	33,649.00	-10.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>37,430.00</b>	<b>33,649.00</b>	<b>-10.1%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>37,430.00</b>	<b>33,649.00</b>	<b>-10.1%</b>

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



Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	55,337.17	16,730.00	-69.8%
5) TOTAL, REVENUES			55,337.17	16,730.00	-69.8%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		37,430.00	33,649.00	-10.1%
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, EXPENSES			37,430.00	33,649.00	-10.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			17,907.17	(16,919.00)	-194.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			17,907.17	(16,919.00)	-194.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	107,531.05	125,438.22	16.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,531.05	125,438.22	16.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			107,531.05	125,438.22	16.7%
2) Ending Net Position, June 30 (E + F1e)			125,438.22	108,519.22	-13.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	125,438.22	108,519.22	-13.5%

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

**Davis Joint Unified School District • 2021-2022**  
**Unaudited Actuals Summary - All Funds**

	General Fund			Student Activity Special Revenue Fund	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Building Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Capital Project Fund for Blended Component Units	Bond Interest & Redemption Fund	Debt Service Fund for Blended Component Units	Self Insurance Fund	Foundation Private-Purpose Trust Fund	Grand Total All Funds
	Unrestricted	Restricted	Subtotal															
<b>REVENUES</b>																		
LCFF SOURCES	73,264,183	371,631	73,635,814	-	5,084,516	-	-	-	-	-	-	-	-	-	-	-	-	78,720,330
FEDERAL REVENUE	-	8,254,726	8,254,726	-	-	-	21,000	3,488,989	-	-	-	-	-	-	-	-	-	11,764,716
OTHER STATE REVENUE	1,843,900	12,495,284	14,339,184	-	769,451	417,423	407,207	253,680	-	-	11,350,850	-	-	45,152	-	-	-	27,582,948
OTHER LOCAL REVENUE	14,779,249	8,586,528	23,365,777	625,742	555,065	196,567	330,991	231,897	3,440,910	3,495,590	309,993	775,337	83,814	7,884,438	10,357,273	17,552	55,337	51,726,284
<b>TOTAL REVENUES</b>	<b>89,887,332</b>	<b>29,708,169</b>	<b>119,595,501</b>	<b>625,742</b>	<b>6,409,032</b>	<b>613,990</b>	<b>759,199</b>	<b>3,974,567</b>	<b>3,440,910</b>	<b>3,495,590</b>	<b>11,660,843</b>	<b>775,337</b>	<b>83,814</b>	<b>7,929,591</b>	<b>10,357,273</b>	<b>17,552</b>	<b>55,337</b>	<b>169,794,278</b>
<b>EXPENDITURES</b>																		
CERTIFICATED SALARIES	38,583,719	9,628,878	48,212,597	-	2,495,329	303,101	299,122	-	-	-	-	-	-	-	-	-	-	51,310,150
CLASSIFIED SALARIES	11,098,063	10,504,915	21,602,978	-	421,420	96,917	192,670	1,370,830	484,166	-	-	-	172,617	-	-	-	-	24,341,598
EMPLOYEE BENEFITS	14,473,112	11,027,105	25,500,217	-	1,137,951	151,572	183,627	499,332	182,346	-	-	-	67,886	-	-	-	-	27,722,931
BOOKS AND SUPPLIES	2,139,637	2,080,068	4,219,705	572,193	440,266	11,799	9,957	1,335,198	231,596	25,026	-	-	406	-	-	1,142	-	6,847,289
SERVICES & OTHER OPERATING EXP.	6,190,832	7,353,572	13,544,404	41,052	1,809,005	67,537	6,221	63,695	2,277,002	584,890	-	445,949	61,096	-	-	16,765	37,430	18,955,045
CAPITAL OUTLAY	1,918,866	691,367	2,610,233	-	-	-	-	4,871	48,855,941	246,445	-	-	163,510	-	-	-	-	51,881,000
OTHER OUTGO	701,127	983,221	1,684,348	-	-	-	-	-	-	100,844	-	-	-	10,727,131	7,998,464	-	-	20,510,787
TRANSFERS OF INDIRECT COSTS	(2,416,080)	2,013,389	(402,691)	-	215,945	20,994	53,281	112,471	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>72,689,276</b>	<b>44,282,513</b>	<b>116,971,789</b>	<b>613,245</b>	<b>6,519,915</b>	<b>651,920</b>	<b>744,879</b>	<b>3,386,398</b>	<b>52,031,052</b>	<b>957,205</b>	<b>-</b>	<b>445,949</b>	<b>465,515</b>	<b>10,727,131</b>	<b>7,998,464</b>	<b>17,907</b>	<b>37,430</b>	<b>201,568,800</b>
<b>OTHER FINANCING SOURCES/USES</b>																		
INTERFUND TRANSFERS IN	-	-	-	-	137,000	18,000	23,000	142,000	-	-	-	1,200,000	2,048,720	-	-	50,000	-	3,618,720
INTERFUND TRANSFERS OUT	(370,000)	-	(370,000)	-	-	-	-	-	-	-	-	-	(1,200,000)	-	(2,048,720)	-	-	(3,618,720)
OTHER SOURCES	1,681,275	349,562	2,030,837	-	-	-	-	-	-	-	-	25,445,949	-	-	-	-	-	27,476,786
OTHER USES	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,350)	-	-	-	(1,350)
CONTRIBUTIONS	(17,646,806)	17,646,806	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES/USES</b>	<b>(16,335,531)</b>	<b>17,996,368</b>	<b>1,660,837</b>	<b>-</b>	<b>137,000</b>	<b>18,000</b>	<b>23,000</b>	<b>142,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,645,949</b>	<b>848,720</b>	<b>(1,350)</b>	<b>(2,048,720)</b>	<b>50,000</b>	<b>-</b>	<b>27,475,436</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>862,525</b>	<b>3,422,024</b>	<b>4,284,549</b>	<b>12,497</b>	<b>26,117</b>	<b>(19,930)</b>	<b>37,320</b>	<b>730,169</b>	<b>(48,590,143)</b>	<b>2,538,385</b>	<b>11,660,843</b>	<b>26,975,337</b>	<b>467,019</b>	<b>(2,798,891)</b>	<b>310,089</b>	<b>49,646</b>	<b>17,907</b>	<b>(4,299,086)</b>
<b>BEGINNING BALANCE, JULY 1</b>	<b>8,492,347</b>	<b>6,394,128</b>	<b>14,886,474</b>	<b>168,772</b>	<b>1,372,300</b>	<b>256,173</b>	<b>37,101</b>	<b>34,845</b>	<b>129,052,187</b>	<b>3,072,901</b>	<b>-</b>	<b>2,199,864</b>	<b>1,499,660</b>	<b>9,530,494</b>	<b>12,874,253</b>	<b>247,830</b>	<b>107,531</b>	<b>175,340,384</b>
Audit Adjustments/Other Restatements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>ENDING BALANCE</b>	<b>9,354,871</b>	<b>9,816,152</b>	<b>19,171,023</b>	<b>181,268</b>	<b>1,398,416</b>	<b>236,243</b>	<b>74,421</b>	<b>765,014</b>	<b>80,462,044</b>	<b>5,611,286</b>	<b>11,660,843</b>	<b>29,175,201</b>	<b>1,966,680</b>	<b>6,731,603</b>	<b>13,184,342</b>	<b>297,475</b>	<b>125,438</b>	<b>171,041,298</b>
Nonspendable	678,693	-	678,693	-	-	-	-	34,545	-	-	-	-	-	-	-	-	-	713,238
Restricted	-	9,816,152	9,816,152	181,268	395,003	234,134	73,279	713,383	78,302,832	5,485,574	11,357,595	27,202,079	1,966,680	-	-	297,475	125,438	136,150,892
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	5,155,924	-	5,155,924	-	807,816	2,109	1,142	17,086	2,159,212	125,712	303,248	1,973,122	-	6,731,603	13,184,342	-	-	30,461,316
Reserve for Economic Uncertainties	3,520,254	-	3,520,254	-	195,597	-	-	-	-	-	-	-	-	-	-	-	-	3,715,851
Unappropriated Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	10,055,899.00		10,055,899.00			10,055,899.00
Work in Progress	22,106,890.00	554,084.00	22,660,974.00	38,514,495.00	14,004,103.00	47,171,366.00
Total capital assets not being depreciated	32,162,789.00	554,084.00	32,716,873.00	38,514,495.00	14,004,103.00	57,227,265.00
Capital assets being depreciated:						
Land Improvements	9,803,718.00	52,311.00	9,856,029.00	361,068.00		10,217,097.00
Buildings	164,712,936.00	(1,477,432.00)	163,235,504.00	16,533,787.00		179,769,291.00
Equipment	7,780,599.00	(74,108.00)	7,706,491.00	560,169.00		8,266,660.00
Total capital assets being depreciated	182,297,253.00	(1,499,229.00)	180,798,024.00	17,455,024.00	0.00	198,253,048.00
Accumulated Depreciation for:						
Land Improvements	(5,374,494.00)	173,242.00	(5,201,252.00)		458,357.00	(5,659,609.00)
Buildings	(94,562,365.00)	(23,328.00)	(94,585,693.00)		6,426,109.00	(101,011,802.00)
Equipment	(6,852,130.00)	7,411.00	(6,844,719.00)		316,872.00	(7,161,591.00)
Total accumulated depreciation	(106,788,989.00)	157,325.00	(106,631,664.00)	0.00	7,201,338.00	(113,833,002.00)
Total capital assets being depreciated, net excluding lease assets	75,508,264.00	(1,341,904.00)	74,166,360.00	17,455,024.00	7,201,338.00	84,420,046.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	107,671,053.00	(787,820.00)	106,883,233.00	55,969,519.00	21,205,441.00	141,647,311.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	180,682,636.00	(4,325,886.00)	176,356,750.00	725,949.00	7,720,690.00	169,362,009.00	4,658,031.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	22,367,225.00	(875,583.00)	21,491,642.00	24,720,000.00	4,700,035.00	41,511,607.00	4,756,607.00
Leases Payable	391,976.00		391,976.00	1,681,275.00	632,023.00	1,441,228.00	552,555.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,722,722.00	(116,077.00)	1,606,645.00	483,615.00	685,080.00	1,405,180.00	821,081.00
Net Pension Liability	115,866,000.00		115,866,000.00		53,176,000.00	62,690,000.00	
Total/Net OPEB Liability	22,570,106.00		22,570,106.00		3,931,014.00	18,639,092.00	
Compensated Absences Payable	830,901.00		830,901.00	0.00	0.00	830,901.00	
Governmental activities long-term liabilities	344,431,566.00	(5,317,546.00)	339,114,020.00	27,610,839.00	70,844,842.00	295,880,017.00	10,788,274.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	Title I Part A	ESSER I	ESSER II	ESSER III	ESSER III/Staff	ELO ESSER II	ELO GEER II
FEDERAL CATALOG NUMBER	14329	15536	15547	15559	10155	15618	15619
RESOURCE CODE	3010	3210	3212	3213	3214	3216	3217
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	192,334.20		4,429.00	3,698,287.78			
2. a. Current Year Award	749,284.00	53.00	191.00	9,236.00	1,106,795.00	771,511.00	177,069.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	749,284.00	53.00	191.00	9,236.00	1,106,795.00	771,511.00	177,069.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	941,618.20	53.00	4,620.00	3,707,523.78	1,106,795.00	771,511.00	177,069.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	821,611.20	53.00	4,429.00	1,978,215.18	537,471.60		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	821,611.20	53.00	4,429.00	1,978,215.18	537,471.60	0.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	693,822.71	53.00	4,620.00	3,707,523.78	126,839.34	771,511.00	177,069.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	693,822.71	53.00	4,620.00	3,707,523.78	126,839.34	771,511.00	177,069.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	127,788.49	0.00	(191.00)	(1,729,308.60)	410,632.26	(771,511.00)	(177,069.00)
a. Unearned Revenue	127,788.49				410,632.26		
b. Accounts Payable							
c. Accounts Receivable			191.00	1,729,308.60		771,511.00	177,069.00
14. Unused Grant Award Calculation (line 4 minus line 9)	247,795.49	0.00	0.00	0.00	979,955.66	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	247,795.49				979,955.66		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	693,822.71	53.00	4,620.00	3,707,523.78	126,839.34	771,511.00	177,069.00

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

FEDERAL PROGRAM NAME	ELO ESSER III	ELO ESSER III LLM	ARP IDEA	ARP IDEA - ISP	ARP IDEA Preschool	IDEA BASIC	IDEA Basic - ISP
FEDERAL CATALOG NUMBER	15620	15621	15638	10169		13379	10115
RESOURCE CODE	3218	3219	3305	3306		3310	3311
REVENUE OBJECT	8290	8290	8182	8182		8181	8181
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover							
2. a. Current Year Award	502,936.00	866,974.00	341,149.00	3,829.00	20,811.00	1,595,108.00	17,901.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	502,936.00	866,974.00	341,149.00	3,829.00	20,811.00	1,595,108.00	17,901.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	502,936.00	866,974.00	341,149.00	3,829.00	20,811.00	1,595,108.00	17,901.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year							
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	201,834.55	82,888.49	341,149.00	3,829.00	20,811.00	1,595,108.00	17,901.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	201,834.55	82,888.49	341,149.00	3,829.00	20,811.00	1,595,108.00	17,901.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(201,834.55)	(82,888.49)	(341,149.00)	(3,829.00)	(20,811.00)	(1,595,108.00)	(17,901.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	201,834.55	82,888.49	341,149.00	3,829.00	20,811.00	1,595,108.00	17,901.00
14. Unused Grant Award Calculation (line 4 minus line 9)	301,101.45	784,085.51	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	301,101.45	784,085.51					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	201,834.55	82,888.49	341,149.00	3,829.00	20,811.00	1,595,108.00	17,901.00



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

FEDERAL PROGRAM NAME	IDEA Preschool	IDEA Mental Health	IDEA Preschool Staff	Carl Perkins	TITLE II Part A	Title IV SSAE	TITLE III Immigrant
FEDERAL CATALOG NUMBER	13430	15197	13431	14894	14341	15396	84.365
RESOURCE CODE	3315	3327	3345	3550	4035	4127	4201
REVENUE OBJECT	8182	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover					81,167.48	78,239.93	7,422.80
2. a. Current Year Award	30,103.00	90,534.00	361.00	44,848.00	167,021.00	55,498.00	
b. Transferability (ESSA)							
c. Other Adjustments				1,093.40	0.67		
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	30,103.00	90,534.00	361.00	45,941.40	167,021.67	55,498.00	0.00
3. Required Matching Funds/Other	23,079.86						
4. Total Available Award (sum lines 1, 2d, & 3)	53,182.86	90,534.00	361.00	45,941.40	248,189.15	133,737.93	7,422.80
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year					81,168.15		
6. Cash Received in Current Year				2,728.89	20,068.00	15,292.00	3,849.00
7. Contributed Matching Funds	23,079.86						
8. Total Available (sum lines 5, 6, & 7)	23,079.86	0.00	0.00	2,728.89	101,236.15	15,292.00	3,849.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	53,182.86	90,534.00	361.00	45,941.40	248,189.15		6,780.05
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	53,182.86	90,534.00	361.00	45,941.40	248,189.15	0.00	6,780.05
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(30,103.00)	(90,534.00)	(361.00)	(43,212.51)	(146,953.00)	15,292.00	(2,931.05)
a. Unearned Revenue						15,292.00	
b. Accounts Payable							
c. Accounts Receivable	30,103.00	90,534.00	361.00	43,212.51	146,953.00		2,931.05
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	133,737.93	642.75
15. If Carryover is allowed, enter line 14 amount here						133,737.93	642.75
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	30,103.00	90,534.00	361.00	45,941.40	248,189.15	0.00	6,780.05

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FEDERAL GRANT AWARDS,  
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	TITLE III LEP	TOTAL
FEDERAL CATALOG NUMBER	14346	
RESOURCE CODE	4203	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Carryover	51,604.58	4,113,485.77
2. a. Current Year Award	93,450.00	6,644,662.00
b. Transferability (ESSA)		0.00
c. Other Adjustments		1,094.07
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	93,450.00	6,645,756.07
3. Required Matching Funds/Other		23,079.86
4. Total Available Award (sum lines 1, 2d, & 3)	145,054.58	10,782,321.70
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year		81,168.15
6. Cash Received in Current Year	112,315.31	3,496,033.18
7. Contributed Matching Funds		23,079.86
8. Total Available (sum lines 5, 6, & 7)	112,315.31	3,600,281.19
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	86,299.40	8,276,247.73
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	86,299.40	8,276,247.73
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	26,015.91	(4,675,966.54)
a. Unearned Revenue	26,015.91	579,728.66
b. Accounts Payable		0.00
c. Accounts Receivable		5,255,695.20
14. Unused Grant Award Calculation (line 4 minus line 9)	58,755.18	2,506,073.97
15. If Carryover is allowed, enter line 14 amount here	58,755.18	2,506,073.97
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	86,299.40	8,253,167.87

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STATE GRANT AWARDS,  
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	CN:Breakfast Start-Up	ARP-Homeless Children and Youth	Universal Pre-K	CTEIG	CTEIG	Workability	AG Career Tech Ed
RESOURCE CODE	5380	5634	6053	6387	6387	6520	7010
REVENUE OBJECT	8520	8290	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	13-SNS			DJUSD	DVCA		AG VOC
<b>AWARD</b>							
1. Prior Year Carryover	8,493.04			223,224.00	33,843.84	38,467.54	
2. a. Current Year Award		17,504.00	173,420.00	398,515.00	53,529.00	94,515.00	8,439.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	17,504.00	173,420.00	398,515.00	53,529.00	94,515.00	8,439.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	8,493.04	17,504.00	173,420.00	621,739.00	87,372.84	132,982.54	8,439.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	8,493.04	4,256.00		200,901.60			
6. Cash Received in Current Year		0.00	171,507.00			27,726.54	8,439.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	8,493.04	4,256.00	171,507.00	200,901.60	0.00	27,726.54	8,439.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures				100,914.69	87,372.84	80,134.99	8,439.00
10. Non Donor-Authorized Expenditures		1,558.57					
11. Total Expenditures (lines 9 & 10)	0.00	1,558.57	0.00	100,914.69	87,372.84	80,134.99	8,439.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	8,493.04	4,256.00	171,507.00	99,986.91	(87,372.84)	(52,408.45)	0.00
a. Unearned Revenue	8,493.04	2,697.43	171,507.00	99,986.61			
b. Accounts Payable							
c. Accounts Receivable					56,402.00	52,408.45	
14. Unused Grant Award Calculation (line 4 minus line 9)	8,493.04	17,504.00	173,420.00	520,824.31	0.00	52,847.55	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	1,558.57	0.00	100,914.99	56,402.00	80,134.99	8,439.00

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STATE PROGRAM NAME	AB86 In-Person Instruction Grant	AB86 In-Person Instruction Grant	TOTAL
RESOURCE CODE	7422	7422	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	DJUSD	DVCA	
<b>AWARD</b>			
1. Prior Year Carryover	48,926.00	34,216.76	387,171.18
2. a. Current Year Award			745,922.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	745,922.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	48,926.00	34,216.76	1,133,093.18
<b>REVENUES</b>			
5. Unearned Revenue Deferred from Prior Year			213,650.64
6. Cash Received in Current Year	48,926.00	34,216.76	290,815.30
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	48,926.00	34,216.76	504,465.94
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures	42,258.14	59.86	319,179.52
10. Non Donor-Authorized Expenditures			1,558.57
11. Total Expenditures (lines 9 & 10)	42,258.14	59.86	320,738.09
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	6,667.86	34,156.90	185,286.42
a. Unearned Revenue	6,667.86	34,156.90	323,508.84
b. Accounts Payable			0.00
c. Accounts Receivable			108,810.45
14. Unused Grant Award Calculation (line 4 minus line 9)	6,667.86	34,156.90	813,913.66
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	42,258.14	59.86	289,767.55

2021-22 Unaudited Actuals  
FEDERAL AWARDS,  
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	Expanded Learning Oppurtunities	TOTAL
FEDERAL CATALOG NUMBER	25601	
RESOURCE CODE	2600	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award	708,736.00	708,736.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	708,736.00	708,736.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	708,736.00	708,736.00
<b>REVENUES</b>		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	708,736.00	708,736.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	708,736.00	708,736.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	708,736.00	708,736.00
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	43,411.37	43,411.37
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	43,411.37	43,411.37
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	665,324.63	665,324.63

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STATE AWARDS,  
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STATE PROGRAM NAME	Unrestricted Lottery	Unrestricted Lottery	Education Protection Act (Prop 30)	Education Protection Act (Prop 30)	National School Lunch Program	CA CD STATE Preschool	Child Development Reserve
RESOURCE CODE	1100	1100	1400	1400	5310	6105	6130
REVENUE OBJECT	8560	8560	8012	8012	8520	6590	8990
LOCAL DESCRIPTION (if any)	FD01	FD09	FD01	FD09	FD13	FD12	FD09
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance					34,545.06		37,100.63
2. a. Current Year Award	1,521,018.78	111,075.23	9,178,254.00	1,269,997.00	3,691,812.79	439,351.00	
b. Other Adjustments			(1,825,894.00)	(55,635.00)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,521,018.78	111,075.23	7,352,360.00	1,214,362.00	3,691,812.79	439,351.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,521,018.78	111,075.23	7,352,360.00	1,214,362.00	3,726,357.85	439,351.00	37,100.63
<b>REVENUES</b>							
5. Cash Received in Current Year	1,303,725.30	95,439.47	7,352,360.00	1,214,362.00	3,691,812.79	439,351.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	217,293.48	15,635.76	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	217,293.48	15,635.76	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,521,018.78	111,075.23	7,352,360.00	1,214,362.00	3,691,812.79	439,351.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,521,018.78	111,075.23	7,352,360.00	1,214,362.00	3,415,695.89	378,324.47	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,521,018.78	111,075.23	7,352,360.00	1,214,362.00	3,415,695.89	378,324.47	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	310,661.96	61,026.53	37,100.63

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STATE PROGRAM NAME	CA Clean Energy Jobs Act	Educator Effectiveness	Educator Effectiveness	Restricted Lottery Materials	Restricted Lottery Materials	CAL Works	Adult Ed Program
RESOURCE CODE	6230	6266	6266	6300	6300	6371	6391
REVENUE OBJECT	8290	8590	8590	8560	8560	8590	8590
LOCAL DESCRIPTION (if any)	FD09	FD01	FD09	FD01	FD09	FD11	FD11
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	35,314.19			948,440.34	11,648.76	29,394.68	226,778.53
2. a. Current Year Award		2,049,974.00	124,389.00	893,747.02	62,839.68	473.00	383,365.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	2,049,974.00	124,389.00	893,747.02	62,839.68	473.00	383,365.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	35,314.19	2,049,974.00	124,389.00	1,842,187.36	74,488.44	29,867.68	610,143.53
<b>REVENUES</b>							
5. Cash Received in Current Year		1,639,979.00	99,511.00	657,766.22	45,859.25		321,587.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	409,995.00	24,878.00	235,980.80	16,980.43	473.00	61,778.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	409,995.00	24,878.00	235,980.80	16,980.43	473.00	61,778.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	2,049,974.00	124,389.00	893,747.02	62,839.68	473.00	383,365.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures		410,844.31	27,185.87	265,165.49	15,412.00	20,823.60	408,339.84
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	410,844.31	27,185.87	265,165.49	15,412.00	20,823.60	408,339.84
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	35,314.19	1,639,129.69	97,203.13	1,577,021.87	59,076.44	9,044.08	201,803.69

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

STATE PROGRAM NAME	Special Education	Special Educaiton Learning Recovery	State Mental Health - Related Services	A-G Success	A-G Success	A-G Learning Loss	A-G Learning Loss
RESOURCE CODE	6500	6537	6546	7412	7412	7413	7413
REVENUE OBJECT	8311/8980	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)				FD01	FD09	FD01	FD09
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award	5,314,311.67	669,253.00	520,027.00	374,197.00	44,275.00	55,606.00	6,579.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,314,311.67	669,253.00	520,027.00	374,197.00	44,275.00	55,606.00	6,579.00
3. Required Matching Funds/Other	13,524,569.54		108,366.04				
4. Total Available Award (sum lines 1, 2c, & 3)	18,838,881.21	669,253.00	628,393.04	374,197.00	44,275.00	55,606.00	6,579.00
<b>REVENUES</b>							
5. Cash Received in Current Year	5,314,311.67	669,253.00	520,027.00				
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	374,197.00	44,275.00	55,606.00	6,579.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	374,197.00	44,275.00	55,606.00	6,579.00
8. Contributed Matching Funds			108,366.04				
9. Total Available (sum lines 5, 7c, & 8)	5,314,311.67	669,253.00	628,393.04	374,197.00	44,275.00	55,606.00	6,579.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	18,838,881.21	310,146.88	628,393.04		6,682.44		6,579.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	18,838,881.21	310,146.88	628,393.04	0.00	6,682.44	0.00	6,579.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	359,106.12	0.00	374,197.00	37,592.56	55,606.00	0.00



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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Expanded Learning Oppurtunity Grant	Expanded Learning Oppurtunity Grant	Expanded Learning Oppurtunity-Para	Expanded Learning Oppurtunity-Para	Ethnic Studies Grant	Ethnic Studies Grant	TOTAL
RESOURCE CODE	7425	7425	7426	7426	7810	7810	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	FD01	FD09	FD01	FD09	FD01	FD09	
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	882,795.70	106,327.87	483,825.00	35,757.00			2,831,927.76
2. a. Current Year Award					65,424.00	8,923.00	26,784,892.17
b. Other Adjustments							(1,881,529.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	65,424.00	8,923.00	24,903,363.17
3. Required Matching Funds/Other							13,632,935.58
4. Total Available Award (sum lines 1, 2c, & 3)	882,795.70	106,327.87	483,825.00	35,757.00	65,424.00	8,923.00	41,368,226.51
<b>REVENUES</b>							
5. Cash Received in Current Year							23,365,344.70
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	65,424.00	8,923.00	1,538,018.47
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	65,424.00	8,923.00	1,538,018.47
8. Contributed Matching Funds							108,366.04
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	65,424.00	8,923.00	25,011,729.21
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	882,795.70	92,333.57	374,411.85	35,757.00			36,316,588.17
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	882,795.70	92,333.57	374,411.85	35,757.00	0.00	0.00	36,316,588.17
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	13,994.30	109,413.15	0.00	65,424.00	8,923.00	5,051,638.34

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

LOCAL PROGRAM NAME	Routine Restricted Maintenance	ASB	ASB	District Gift Acct	DVCA Gift Acct	Adult Ed Gift Acct	Child Development Gift Acct
RESOURCE CODE	8150	8210	8210	9010	9010	9010	9010
REVENUE OBJECT	8980	8639	8639	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)		FD08	FD09	FD01	FD09	FD11	FD12
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance		168,771.73	3,918.57	2,977,010.25	39,687.24		
2. a. Current Year Award		625,742.04	8,854.70	589,848.70	56,143.60	194,458.64	329,849.44
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	625,742.04	8,854.70	589,848.70	56,143.60	194,458.64	329,849.44
3. Required Matching Funds/Other	3,304,626.38					18,000.00	23,000.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,304,626.38	794,513.77	12,773.27	3,566,858.95	95,830.84	212,458.64	352,849.44
<b>REVENUES</b>							
5. Cash Received in Current Year		625,742.04	8,854.70	589,848.70	56,143.60	194,458.64	329,849.44
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	3,304,626.38					18,000.00	23,000.00
9. Total Available (sum lines 5, 7c, & 8)	3,304,626.38	625,742.04	8,854.70	589,848.70	56,143.60	212,458.64	352,849.44
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	3,304,626.38	613,245.40	11,148.34	583,744.73	47,286.11	189,172.00	337,671.07
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	3,304,626.38	613,245.40	11,148.34	583,744.73	47,286.11	189,172.00	337,671.07
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	181,268.37	1,624.93	2,983,114.22	48,544.73	23,286.64	15,178.37

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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Child Nutrition Gift Acct	Building #1	Classified Teacher Grant	K12 Strong Workforce	K12 Strong Workforce	K12 CTE Equity & Alignment	K12 CTE Davis Inspire
RESOURCE CODE	9010	9010	9031	9050	9050	9051	9052
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	FD13	FD21	YSCTC	YSCTC - FD01	YSCTC - FD09	CTE	YSTC - FD09
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	300.00	28,622,186.60	197,420.20	268,524.29		468,505.29	382,551.00
2. a. Current Year Award	100.00	1,281,697.39	331,172.26	248,281.80	352,535.40		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	100.00	1,281,697.39	331,172.26	248,281.80	352,535.40	0.00	0.00
3. Required Matching Funds/Other	72,000.00						
4. Total Available Award (sum lines 1, 2c, & 3)	72,400.00	29,903,883.99	528,592.46	516,806.09	352,535.40	468,505.29	382,551.00
<b>REVENUES</b>							
5. Cash Received in Current Year		1,281,697.39	331,172.26				
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	100.00	0.00	0.00	248,281.80	352,535.40	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	100.00	0.00	0.00	248,281.80	352,535.40	0.00	0.00
8. Contributed Matching Funds	72,000.00						
9. Total Available (sum lines 5, 7c, & 8)	72,100.00	1,281,697.39	331,172.26	248,281.80	352,535.40	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures		29,895,092.69	360,807.74	332,614.08	260,086.42	54,120.20	263,841.51
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	29,895,092.69	360,807.74	332,614.08	260,086.42	54,120.20	263,841.51
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	72,400.00	8,791.30	167,784.72	184,192.01	92,448.98	414,385.09	118,709.49

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

LOCAL PROGRAM NAME	Community Benefit Fund	Athletics	Cal Ed Grant	Induction Program	Intern Program	CTC Capacity Grant	Teacher Residency Grant
RESOURCE CODE	9104	9159	9286	9292	9292	9297	9298
REVENUE OBJECT	8699	8699	8699	8699	8699	8590	8699
LOCAL DESCRIPTION (if any)		FD01	YSCTC	YSCTC	YSCTS		YSCTC
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	34,900.00		(28,550.47)	(339,462.47)	95,332.41		(159,097.37)
2. a. Current Year Award	50,000.00	518,856.15	5,196.75	805,008.56	344,056.68	229,878.20	
b. Other Adjustments			23,353.72				
c. Adj Curr Yr Award (sum lines 2a & 2b)	50,000.00	518,856.15	28,550.47	805,008.56	344,056.68	229,878.20	0.00
3. Required Matching Funds/Other		166,786.62		88,365.22			296,115.80
4. Total Available Award (sum lines 1, 2c, & 3)	84,900.00	685,642.77	0.00	553,911.31	439,389.09	229,878.20	137,018.43
<b>REVENUES</b>							
5. Cash Received in Current Year	50,000.00	518,856.15	5,196.75	549,708.56	344,056.68	229,878.20	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	23,353.72	255,300.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	23,353.72	255,300.00	0.00	0.00	0.00
8. Contributed Matching Funds		166,786.62		88,365.22			296,115.80
9. Total Available (sum lines 5, 7c, & 8)	50,000.00	685,642.77	28,550.47	893,373.78	344,056.68	229,878.20	296,115.80
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	78,777.80	685,642.77		553,911.31	398,173.41		137,018.43
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	78,777.80	685,642.77	0.00	553,911.31	398,173.41	0.00	137,018.43
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	6,122.20	0.00	0.00	0.00	41,215.68	229,878.20	0.00

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

LOCAL PROGRAM NAME	Local Solutions Grant	Davis School Arts Foundation	Tandem Grant	Tandem Grant	Light Grant	Davis Schools Foundation	PG&E Retrofit
RESOURCE CODE	9299	9402	9407	9407	9416	9421	9470
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8979
LOCAL DESCRIPTION (if any)	YSCTC		FD01	FD09			
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	(208,699.66)		(30,634.75)		19,644.86	23,742.64	1.25
2. a. Current Year Award	222,722.92		26,085.00	675.00	10,000.00	100,000.00	349,561.95
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	222,722.92	0.00	26,085.00	675.00	10,000.00	100,000.00	349,561.95
3. Required Matching Funds/Other	90,671.34	16,000.00	4,871.46				
4. Total Available Award (sum lines 1, 2c, & 3)	104,694.60	16,000.00	321.71	675.00	29,644.86	123,742.64	349,563.20
<b>REVENUES</b>							
5. Cash Received in Current Year	222,722.92			675.00	10,000.00	100,000.00	349,561.95
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	26,085.00	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	26,085.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	90,671.34	16,000.00	4,871.46				
9. Total Available (sum lines 5, 7c, & 8)	313,394.26	16,000.00	30,956.46	675.00	10,000.00	100,000.00	349,561.95
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	104,694.60	578.09	321.71	281.05	13,310.77	123,742.64	349,562.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	104,694.60	578.09	321.71	281.05	13,310.77	123,742.64	349,562.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	15,421.91	0.00	393.95	16,334.09	0.00	1.20

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

LOCAL PROGRAM NAME	UC Davis Grant	CA DEPT of Public Health	TOTAL
RESOURCE CODE	9600	9610	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)	HDT		
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance	254,199.33		32,790,250.94
2. a. Current Year Award	197,657.10	353,334.00	7,231,716.28
b. Other Adjustments			23,353.72
c. Adj Curr Yr Award (sum lines 2a & 2b)	197,657.10	353,334.00	7,255,070.00
3. Required Matching Funds/Other			4,080,436.82
4. Total Available Award (sum lines 1, 2c, & 3)	451,856.43	353,334.00	44,125,757.76
<b>REVENUES</b>			
5. Cash Received in Current Year	197,657.10		5,996,080.08
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	353,334.00	1,258,989.92
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	353,334.00	1,258,989.92
8. Contributed Matching Funds			4,080,436.82
9. Total Available (sum lines 5, 7c, & 8)	197,657.10	353,334.00	11,335,506.82
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	451,856.43	353,334.00	39,504,661.68
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	451,856.43	353,334.00	39,504,661.68
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	0.00	0.00	4,621,096.08

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	7,189.24	7,186.03	7,637.85	7,389.54	7,389.54	7,550.90
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	7,189.24	7,186.03	7,637.85	7,389.54	7,389.54	7,550.90
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	21.33	21.33	21.33	21.33	21.33	21.33
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	21.33	21.33	21.33	21.33	21.33	21.33
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	7,210.57	7,207.36	7,659.18	7,410.87	7,410.87	7,572.23
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	530.62	527.28	530.62	542.28	542.28	542.28
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	530.62	527.28	530.62	542.28	542.28	542.28
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	530.62	527.28	530.62	542.28	542.28	542.28



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	48,212,596.97	301	570,895.10	303	47,641,701.87	305	1,320,914.36		307	46,320,787.51	309
2000 - Classified Salaries	21,602,978.03	311	298,923.55	313	21,304,054.48	315	4,036.07		317	21,300,018.41	319
3000 - Employee Benefits	25,500,216.78	321	733,622.17	323	24,766,594.61	325	284,668.60		327	24,481,926.01	329
4000 - Books, Supplies Equip Replace. (6500)	4,219,704.53	331	11,714.52	333	4,207,990.01	335	267,727.60		337	3,940,262.41	339
5000 - Services... & 7300 - Indirect Costs	13,141,712.50	341	534,221.51	343	12,607,490.99	345	1,603,767.96		347	11,003,723.03	349
TOTAL					110,527,831.96	365			TOTAL	107,046,717.37	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	396
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			56.04%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.04%
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)	107,046,717.37
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	123,861,704.49
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,277,806.30
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	104,710.47
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,605,112.23
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	701,865.74
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	370,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,585,548.09
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)				5,367,236.53
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)				110,216,661.66

<b>Section II - Expenditures Per ADA</b>		<b>2021-22 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		7,734.64
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,249.75
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	104,754,323.46	12,754.95
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)	104,754,323.46	12,754.95
B. Required effort (Line A.2 times 90%)	94,278,891.11	11,479.46
C. Current year expenditures (Line I.E and Line II.B)	110,216,661.66	14,249.75
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%

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

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2020-21 Actual</b>			<b>2021-22 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	67,241,399.75		67,241,399.75			67,013,517.30
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	8,212.84		8,212.84			7,741.19
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2020-21</b>			<b>Adjustments to 2021-22</b>		
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>B. CURRENT YEAR GANN ADA</b> (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2021-22 P2 Report</b>			<b>2022-23 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	7,210.57		7,210.57	7,410.87		7,410.87
2. Total Charter Schools ADA (Form A, Line C9)	530.62		530.62	542.28		542.28
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			7,741.19			7,953.15
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2021-22 Actual</b>			<b>2022-23 Budget</b>		
1. Homeowners' Exemption (Object 8021)	234,026.00		234,026.00	234,026.00		234,026.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	341.00		341.00	341.00		341.00
4. Secured Roll Taxes (Object 8041)	33,092,223.00		33,092,223.00	33,092,223.00		33,092,223.00
5. Unsecured Roll Taxes (Object 8042)	617,455.00		617,455.00	617,455.00		617,455.00
6. Prior Years' Taxes (Object 8043)	7,021.00		7,021.00	7,021.00		7,021.00
7. Supplemental Taxes (Object 8044)	300,000.00		300,000.00	300,000.00		300,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	2,556,413.00		2,556,413.00	2,556,413.00		2,556,413.00
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)	3,300,000.00		3,300,000.00	3,300,000.00		3,300,000.00
12. Parcel Taxes (Object 8621)	13,634,733.77		13,634,733.77	14,338,654.00		14,338,654.00
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)	53,742,212.77	0.00	53,742,212.77	54,446,133.00	0.00	54,446,133.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
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)	53,742,212.77	0.00	53,742,212.77	54,446,133.00	0.00	54,446,133.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	3,304,626.38		3,304,626.38	3,620,171.00		3,620,171.00
<b>OTHER EXCLUSIONS</b>						
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)	3,304,626.38	0.00	3,304,626.38	3,620,171.00	0.00	3,620,171.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	38,320,731.00		38,320,731.00	45,094,298.00		45,094,298.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(79,510.60)		(79,510.60)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	38,241,220.40	0.00	38,241,220.40	45,094,298.00	0.00	45,094,298.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	126,004,532.95		126,004,532.95	131,927,361.00		131,927,361.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	815,750.13		815,750.13	271,070.00		271,070.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			67,241,399.75			67,013,517.30
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9426			1.0274
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			67,013,517.30			74,047,839.09
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			53,742,212.77			54,446,133.00
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)			928,942.80			954,378.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			16,575,930.91			23,221,877.09
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			16,575,930.91			23,221,877.09
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])			458,204.27			159,912.35
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			54,200,417.04			54,606,045.35
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)			16,117,726.64			23,061,964.74
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			54,200,417.04			
b. State Subventions (Line D8)			16,117,726.64			
c. Less: Excluded Appropriations (Line C23)			3,304,626.38			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			67,013,517.30			



**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) 4,021,610.00
- 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) 94,890,238.43

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.24%

**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)	5,303,318.30
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,554,667.71
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	48,000.00
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)	417,757.69
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)	11,782.49
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)	8,335,526.19
9. Carry-Forward Adjustment (Part IV, Line F)	(88,520.88)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,247,005.31

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	68,189,379.30
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,936,925.41
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	13,588,407.91
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,794,636.28
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	104,710.47
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	17,632.19
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,442,958.52
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,818,926.74
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)	34,308.38
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)	9,435,017.90
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)	266,106.51
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)	613,245.40
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	630,926.07
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	691,597.54
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,074,431.51
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)	114,639,210.13

**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) 7.27%

**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](http://www.cde.ca.gov/fg/ac/ic))**

(Line A10 divided by Line B19) 7.19%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>8,335,526.19</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>792,945.42</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.04%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.04%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.04%) times Part III, Line B19); zero if positive	<u>(88,520.88)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(88,520.88)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>7.19%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-44,260.44) is applied to the current year calculation and the remainder (\$-44,260.44) is deferred to one or more future years:	<u>7.23%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-29,506.96) is applied to the current year calculation and the remainder (\$-59,013.92) is deferred to one or more future years:	<u>7.25%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(88,520.88)</u>

Approved indirect cost rate: 8.04%  
Highest rate used in any program: 8.04%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except 4700 &amp; 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	2600	40,181.37	3,230.00	8.04%
01	3010	642,190.71	51,632.00	8.04%
01	3212	4,277.00	343.00	8.02%
01	3213	3,428,263.72	274,139.45	8.00%
01	3306	3,549.00	280.00	7.89%
01	3308	19,264.00	1,547.00	8.03%
01	3310	1,476,440.00	118,668.00	8.04%
01	3311	16,569.00	1,332.00	8.04%
01	3327	83,797.00	6,737.00	8.04%
01	3345	335.00	26.00	7.76%
01	3550	43,764.40	2,177.00	4.97%
01	4201	6,275.50	504.55	8.04%
01	4203	79,877.27	6,422.13	8.04%
01	6266	380,274.19	30,573.75	8.04%
01	6387	70,802.80	5,586.00	7.89%
01	6500	16,153,861.01	1,298,770.00	8.04%
01	6520	74,171.60	5,963.39	8.04%
01	6537	295,917.88	14,229.00	4.81%
01	6546	581,630.04	46,763.00	8.04%
01	7422	39,113.43	3,144.71	8.04%
01	9010	4,471,535.67	141,321.00	3.16%
09	6387	81,708.20	5,664.64	6.93%
09	7412	6,185.44	497.00	8.03%
09	9010	298,156.48	9,610.00	3.22%
11	6371	19,273.98	1,549.62	8.04%
11	6391	388,895.09	19,444.75	5.00%
12	6105	350,171.47	28,153.00	8.04%
12	9010	312,543.07	25,128.00	8.04%
13	5310	2,052,504.51	112,471.33	5.48%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00	0.01	960,089.10	960,089.11
2. State Lottery Revenue	8560	1,632,094.01		956,586.70	2,588,680.71
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,632,094.01	0.01	1,916,675.80	3,548,769.82
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,345,989.03			1,345,989.03
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	286,104.98			286,104.98
4. Books and Supplies	4000-4999	0.00		260,693.60	260,693.60
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			19,883.89	19,883.89
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 )		1,632,094.01	0.00	280,577.49	1,912,671.50
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.01	1,636,098.31	1,636,098.32
<b>D. COMMENTS:</b>					
Online textbook subscriptions.					

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)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	1,148,935.97	392,779.01	8,070.10	296,535.25	10,078,523.23	277,889.00	0.00
<b>B. Enter Allocation Factor(s) by Goal:</b> (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)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	422.20	422.20	422.20	422.20	62.15	62.15	
3100 Alternative Schools							
3200 Continuation Schools	7.20	7.20	7.20	7.20	0.50	0.50	
3300 Independent Study Centers	20.40	20.40	20.40	20.40	1.00	1.00	
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	12.30	12.30	12.30	12.30	2.00	2.00	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	1.00	1.00	1.00	1.00	0.75	0.75	
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	89.68	89.68	89.68	89.68	6.00	6.00	
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational	3.50	3.50	3.50	3.50			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services	6.00	6.00	6.00	6.00	1.00		
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)					2.47		
-- Child Development (Fund 12)					6.00		
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	562.28	562.28	562.28	562.28	81.87	72.40	0.00

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			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	69,427,713.57	9,275,808.86	78,703,522.43	7,818,952.13		86,522,474.56
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	981,374.11	87,113.26	1,068,487.37	106,150.92		1,174,638.29
3300	Independent Study Centers	2,272,886.65	193,928.31	2,466,814.96	245,070.46		2,711,885.42
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	2,360,912.88	294,273.13	2,655,186.01	263,784.54		2,918,970.55
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	95,426.39	98,490.30	193,916.69	19,265.02		213,181.71
4850	Migrant Education	618.00	0.00	618.00	61.40		679.40
5000-5999	Special Education	21,176,360.12	1,056,129.47	22,232,489.59	2,208,729.25		24,441,218.84
6000	Regional Occupational Ctr/Prg (ROC/P)	31.00	0.00	31.00	3.08		34.08
<b>Other Goals</b>							
7110	Nonagency - Educational	51.00	11,492.70	11,543.70	1,146.83		12,690.53
7150	Nonagency - Other	1,585,497.09	0.00	1,585,497.09	157,514.24		1,743,011.33
8100	Community Services	104,710.47	0.00	104,710.47	10,402.66		115,113.13
8500	Child Care and Development Services	4,879.76	142,805.76	147,685.52	14,672.10		162,357.62
<b>Other Costs</b>							
----	Food Services					475.72	475.72
----	Enterprise					17,632.19	17,632.19
----	Facilities Acquisition & Construction					356,562.00	356,562.00
----	Other Outgo					2,055,087.74	2,055,087.74
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,042,690.75	1,042,690.75	559,747.31		1,602,438.06
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(186,746.70)		(186,746.70)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	98,010,461.04	12,202,732.54	110,213,193.58	11,218,753.24	2,429,757.65	123,861,704.47

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
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	49,647,093.92	1,350,325.43	2,157,521.37	6,267,549.00	7,957,991.96	84,479.27	1,887,139.83			75,612.79	0.00	69,427,713.57
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	660,866.93	49.00	1,242.60	220,292.44	98,923.14	0.00	0.00			0.00	0.00	981,374.11
3300	Independent Study Centers	1,682,609.37	737.88	14,151.15	505,326.85	69,911.40	0.00	0.00			150.00	0.00	2,272,886.65
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,848,013.94	111,694.40	0.00	172,225.74	195,952.21	0.00	32,750.65			275.94	0.00	2,360,912.88
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	86,377.27	8,122.64	0.00	0.00	2.00	924.48	0.00			0.00	0.00	95,426.39
4850	Migrant Education	609.00	9.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	618.00
5000-5999	Special Education	14,715,254.81	1,389,783.58	1,297.32	186,811.93	4,563,556.48	319,656.00	0.00			0.00	0.00	21,176,360.12
6000	ROC/P	31.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	31.00
<b>Other Goals</b>													
7110	Nonagency - Educational	51.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,585,497.09	0.00	0.00	1,585,497.09
8100	Community Services		0.00	0.00	0.00	0.00	0.00		104,710.47	0.00	0.00	0.00	104,710.47
8500	Child Care and Development Services	4,879.76	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	4,879.76
<b>Total Direct Charged Costs</b>		68,645,787.00	2,860,721.93	2,174,212.44	7,352,205.96	12,886,337.19	405,059.75	1,919,890.48	104,710.47	1,585,497.09	76,038.73	0.00	98,010,461.04

\* 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	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	1,386,349.23	7,889,459.63	0.00	9,275,808.86
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	23,642.15	63,471.11	0.00	87,113.26
3300	Independent Study Centers	66,986.08	126,942.23	0.00	193,928.31
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	40,388.67	253,884.46	0.00	294,273.13
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	3,283.63	95,206.67	0.00	98,490.30
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	294,476.08	761,653.39	0.00	1,056,129.47
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	11,492.70	0.00	0.00	11,492.70
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.	19,701.78	123,103.98	0.00	142,805.76
<b>Other Funds</b>					
--	Adult Education (Fund 11)		304,066.84		304,066.84
--	Child Development (Fund 12)	0.00	738,623.91	0.00	738,623.91
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		1,846,320.32	10,356,412.22	0.00	12,202,732.54



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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,442,958.52
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	48,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,536,747.95
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,377,793.47
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,405,499.94
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	98,010,461.04
2	Total Allocated Costs (from Form PCR, Column 2, Total)	12,202,732.54
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	110,213,193.58
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	630,926.07
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	691,597.54
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,269,055.31
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	4,591,578.92
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		114,804,772.50
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		9.93%

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)	475.72				475.72
Enterprise (Objects 1000-5999, 6400-6910)		17,632.19			17,632.19
Facilities Acquisition & Construction (Objects 1000-6600)			356,562.00		356,562.00
Other Outgo (Objects 1000-7999)				2,055,087.74	2,055,087.74
<b>Total Other Costs</b>	475.72	17,632.19	356,562.00	2,055,087.74	2,429,757.65

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									1,180
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	400,251.62	0.00	0.00	0.00	482,139.22	6,411,051.90		7,293,442.74
2000-2999	Classified Salaries	173,255.24	0.00	0.00	0.00	338,545.34	6,045,365.51		6,557,166.09
3000-3999	Employee Benefits	154,208.03	0.00	0.00	0.00	230,127.16	3,944,141.80		4,328,476.99
4000-4999	Books and Supplies	47,443.59	0.00	0.00	0.00	8,957.20	265,335.36		321,736.15
5000-5999	Services and Other Operating Expenditures	2,079,866.19	0.00	0.00	0.00	3,343.46	592,328.50		2,675,538.15
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	2,855,024.67	0.00	0.00	0.00	1,063,112.38	17,258,223.07	0.00	21,176,360.12
7310	Transfers of Indirect Costs	1,492,768.39	0.00	0.00	0.00	1,547.00	0.00		1,494,315.39
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	1,056,129.47							1,056,129.47
	Total Indirect Costs and PCR Allocations	2,548,897.86	0.00	0.00	0.00	1,547.00	0.00	0.00	2,550,444.86
	<b>TOTAL COSTS</b>	<b>5,403,922.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,064,659.38</b>	<b>17,258,223.07</b>	<b>0.00</b>	<b>23,726,804.98</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	16,303.00	1,049,258.01		1,065,561.01
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	38,833.90	1,001.26		39,835.16
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	17,309.96	262,878.09		280,188.05
4000-4999	Books and Supplies	31,032.39	0.00	0.00	0.00	335.00	32,503.17		63,870.56
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	912,828.64		912,828.64
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	31,032.39	0.00	0.00	0.00	72,781.86	2,258,469.17	0.00	2,362,283.42
7310	Transfers of Indirect Costs	127,043.00	0.00	0.00	0.00	1,547.00	0.00		128,590.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	127,043.00	0.00	0.00	0.00	1,547.00	0.00	0.00	128,590.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>158,075.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>74,328.86</b>	<b>2,258,469.17</b>	<b>0.00</b>	<b>2,490,873.42</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								23,079.86
	<b>TOTAL COSTS</b>								<b>2,467,793.56</b>

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	400,251.62	0.00	0.00	0.00	465,836.22	5,361,793.89		6,227,881.73
2000-2999	Classified Salaries	173,255.24	0.00	0.00	0.00	299,711.44	6,044,364.25		6,517,330.93
3000-3999	Employee Benefits	154,208.03	0.00	0.00	0.00	212,817.20	3,681,263.71		4,048,288.94
4000-4999	Books and Supplies	16,411.20	0.00	0.00	0.00	8,622.20	232,832.19		257,865.59
5000-5999	Services and Other Operating Expenditures	2,079,866.19	0.00	0.00	0.00	3,343.46	(320,500.14)		1,762,709.51
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	2,823,992.28	0.00	0.00	0.00	990,330.52	14,999,753.90	0.00	18,814,076.70
7310	Transfers of Indirect Costs	1,365,725.39	0.00	0.00	0.00	0.00	0.00		1,365,725.39
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	1,056,129.47							1,056,129.47
	Total Indirect Costs and PCR Allocations	2,421,854.86	0.00	0.00	0.00	0.00	0.00	0.00	2,421,854.86
	TOTAL BEFORE OBJECT 8980	5,245,847.14	0.00	0.00	0.00	990,330.52	14,999,753.90	0.00	21,235,931.56
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								23,079.86
	TOTAL COSTS								21,259,011.42
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	5,119.71	0.00	0.00	0.00	3,596.22	53,888.51		62,604.44
2000-2999	Classified Salaries	3,202.41	0.00	0.00	0.00	5,377.11	76,939.04		85,518.56
3000-3999	Employee Benefits	1,131.37	0.00	0.00	0.00	824.73	13,842.34		15,798.44
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	925,742.00	0.00	0.00	0.00	0.00	0.00		925,742.00
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	935,195.49	0.00	0.00	0.00	9,798.06	144,669.89	0.00	1,089,663.44
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	935,195.49	0.00	0.00	0.00	9,798.06	144,669.89	0.00	1,089,663.44
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								23,079.86
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)								13,632,935.58
	TOTAL COSTS								14,745,678.88

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

**SELPA:** Yolo County (BH)

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

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

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

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

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

**SELPA:** Yolo County (BH)

**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)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	_____ <u>0.00</u> (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)	_____ <u>0.00</u> (b)	

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	_____ <u>0.00</u> (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	_____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	_____ <u>0.00</u> (f)	

<p>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:</p>

**SELPA:** Yolo County (BH)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Actual Expenditures (LE-CY Worksheet) FY 2021-22</b>	<b>Actual Expenditures Comparison Year FY 2020-21</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	23,726,804.98		
b. Less: Expenditures paid from federal sources	2,467,793.56		
c. Expenditures paid from state and local sources	21,259,011.42	21,024,272.05	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		21,024,272.05	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	21,259,011.42	21,024,272.05	234,739.37

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.

	<b>Actual FY 2021-22</b>	<b>Comparison Year FY 2018-19</b>	<b>Difference</b>
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	23,726,804.98		
b. Less: Expenditures paid from federal sources	2,467,793.56		
c. Expenditures paid from state and local sources	21,259,011.42	19,989,873.15	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		19,989,873.15	
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	21,259,011.42	19,989,873.15	
d. Special education unduplicated pupil count	1,180	1,070	
e. Per capita state and local expenditures (A2c/A2d)	18,016.11	18,682.12	(666.01)

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

**SELPA:** Yolo County (BH)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2021-22	Comparison Year FY 2018-19	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	14,745,678.88	14,630,754.79	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		14,630,754.79	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>14,745,678.88</u>	<u>14,630,754.79</u>	<u>114,924.09</u>

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

	Actual FY 2021-22	Comparison Year FY 2017-18	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	14,745,678.88	14,422,219.82	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		14,422,219.82	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>14,745,678.88</u>	<u>14,422,219.82</u>	
b. Special education unduplicated pupil count	<u>1,180</u>	<u>1,039</u>	
c. Per capita local expenditures (B2a/B2b)	<u>12,496.34</u>	<u>13,880.87</u>	<u>(1,384.53)</u>

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									1,180
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	385,491.00	0.00	0.00	0.00	458,934.00	6,632,159.00		7,476,584.00
2000-2999	Classified Salaries	135,516.00	0.00	0.00	0.00	334,243.00	6,419,025.00		6,888,784.00
3000-3999	Employee Benefits	115,696.00	0.00	0.00	0.00	243,840.00	5,319,498.00		5,679,034.00
4000-4999	Books and Supplies	32,472.00	0.00	0.00	0.00	12,380.00	341,238.00		386,090.00
5000-5999	Services and Other Operating Expenditures	2,697,401.00	0.00	0.00	0.00	0.00	730,456.00		3,427,857.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,366,576.00	0.00	0.00	0.00	1,049,397.00	19,442,376.00	0.00	23,858,349.00
7310	Transfers of Indirect Costs	1,364,218.00	0.00	0.00	0.00	0.00	0.00		1,364,218.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,364,218.00	0.00	0.00	0.00	0.00	0.00	0.00	1,364,218.00
	TOTAL COSTS	4,730,794.00	0.00	0.00	0.00	1,049,397.00	19,442,376.00	0.00	25,222,567.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	385,491.00	0.00	0.00	0.00	455,335.00	5,560,523.00		6,401,349.00
2000-2999	Classified Salaries	135,516.00	0.00	0.00	0.00	294,145.00	6,418,507.00		6,848,168.00
3000-3999	Employee Benefits	115,696.00	0.00	0.00	0.00	225,241.00	5,037,571.00		5,378,508.00
4000-4999	Books and Supplies	26,557.00	0.00	0.00	0.00	12,380.00	283,800.00		322,737.00
5000-5999	Services and Other Operating Expenditures	2,697,401.00	0.00	0.00	0.00	0.00	535,117.00		3,232,518.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,360,661.00	0.00	0.00	0.00	987,101.00	17,835,518.00	0.00	22,183,280.00
7310	Transfers of Indirect Costs	1,247,005.00	0.00	0.00	0.00	0.00	0.00		1,247,005.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,247,005.00	0.00	0.00	0.00	0.00	0.00	0.00	1,247,005.00
	TOTAL BEFORE OBJECT 8980	4,607,666.00	0.00	0.00	0.00	987,101.00	17,835,518.00	0.00	23,430,285.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								34,149.00
	TOTAL COSTS								23,464,434.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	106.00		106.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
4000-4999	Books and Supplies	7,167.00	0.00	0.00	0.00	0.00	0.00		7,167.00	
5000-5999	Services and Other Operating Expenditures	1,029,990.00	0.00	0.00	0.00	0.00	0.00		1,029,990.00	
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	1,037,157.00	0.00	0.00	0.00	0.00	106.00	0.00	1,037,263.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	1,037,157.00	0.00	0.00	0.00	0.00	106.00	0.00	1,037,263.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									34,149.00
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)									16,438,227.00
	TOTAL COSTS									17,509,639.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									1,180
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	400,251.62	0.00	0.00	0.00	482,139.22	6,411,051.90		7,293,442.74
2000-2999	Classified Salaries	173,255.24	0.00	0.00	0.00	338,545.34	6,045,365.51		6,557,166.09
3000-3999	Employee Benefits	154,208.03	0.00	0.00	0.00	230,127.16	3,944,141.80		4,328,476.99
4000-4999	Books and Supplies	47,443.59	0.00	0.00	0.00	8,957.20	265,335.36		321,736.15
5000-5999	Services and Other Operating Expenditures	2,079,866.19	0.00	0.00	0.00	3,343.46	592,328.50		2,675,538.15
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,855,024.67	0.00	0.00	0.00	1,063,112.38	17,258,223.07	0.00	21,176,360.12
7310	Transfers of Indirect Costs	1,492,768.39	0.00	0.00	0.00	1,547.00	0.00		1,494,315.39
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)	1,056,129.47							1,056,129.47
	Total Indirect Costs	1,492,768.39	0.00	0.00	0.00	1,547.00	0.00	0.00	1,494,315.39
	TOTAL COSTS	4,347,793.06	0.00	0.00	0.00	1,064,659.38	17,258,223.07	0.00	22,670,675.51
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	16,303.00	1,049,258.01		1,065,561.01
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	38,833.90	1,001.26		39,835.16
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	17,309.96	262,878.09		280,188.05
4000-4999	Books and Supplies	31,032.39	0.00	0.00	0.00	335.00	32,503.17		63,870.56
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	912,828.64		912,828.64
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	31,032.39	0.00	0.00	0.00	72,781.86	2,258,469.17	0.00	2,362,283.42
7310	Transfers of Indirect Costs	127,043.00	0.00	0.00	0.00	1,547.00	0.00		128,590.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	127,043.00	0.00	0.00	0.00	1,547.00	0.00	0.00	128,590.00
	TOTAL BEFORE OBJECT 8980	158,075.39	0.00	0.00	0.00	74,328.86	2,258,469.17	0.00	2,490,873.42
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								23,079.86
	TOTAL COSTS								2,467,793.56

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	400,251.62	0.00	0.00	0.00	465,836.22	5,361,793.89		6,227,881.73
2000-2999	Classified Salaries	173,255.24	0.00	0.00	0.00	299,711.44	6,044,364.25		6,517,330.93
3000-3999	Employee Benefits	154,208.03	0.00	0.00	0.00	212,817.20	3,681,263.71		4,048,288.94
4000-4999	Books and Supplies	16,411.20	0.00	0.00	0.00	8,622.20	232,832.19		257,865.59
5000-5999	Services and Other Operating Expenditures	2,079,866.19	0.00	0.00	0.00	3,343.46	(320,500.14)		1,762,709.51
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,823,992.28	0.00	0.00	0.00	990,330.52	14,999,753.90	0.00	18,814,076.70
7310	Transfers of Indirect Costs	1,365,725.39	0.00	0.00	0.00	0.00	0.00		1,365,725.39
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)	1,056,129.47							1,056,129.47
	Total Indirect Costs	1,365,725.39	0.00	0.00	0.00	0.00	0.00	0.00	1,365,725.39
	TOTAL BEFORE OBJECT 8980	4,189,717.67	0.00	0.00	0.00	990,330.52	14,999,753.90	0.00	20,179,802.09
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								23,079.86
	TOTAL COSTS								20,202,881.95
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	5,119.71	0.00	0.00	0.00	3,596.22	53,888.51		62,604.44
2000-2999	Classified Salaries	3,202.41	0.00	0.00	0.00	5,377.11	76,939.04		85,518.56
3000-3999	Employee Benefits	1,131.37	0.00	0.00	0.00	824.73	13,842.34		15,798.44
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	925,742.00	0.00	0.00	0.00	0.00	0.00		925,742.00
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	935,195.49	0.00	0.00	0.00	9,798.06	144,669.89	0.00	1,089,663.44
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	935,195.49	0.00	0.00	0.00	9,798.06	144,669.89	0.00	1,089,663.44
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								23,079.86
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)								13,632,935.58
	TOTAL COSTS								14,745,678.88

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

**SELPA:** Yolo County (BH)

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/leamoexempwrksht.xls>.

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

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

**SELPA:** Yolo County (BH)

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

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

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

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

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<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:		

SELPA: Yolo County (BH)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts (LB-B Worksheet) FY 2022-23</b>	<b>Actual Expenditures Comparison Year FY 2020-21</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	25,222,567.00		
b. Less: Expenditures paid from federal sources	1,758,133.00		
c. Expenditures paid from state and local sources	23,464,434.00	21,024,272.05	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		21,024,272.05	
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	23,464,434.00	21,024,272.05	2,440,161.95

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

	<b>Budgeted Amounts FY 2022-23</b>	<b>Comparison Year FY 2018-19</b>	<b>Difference</b>
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	25,222,567.00		
b. Less: Expenditures paid from federal sources	1,758,133.00		
c. Expenditures paid from state and local sources	23,464,434.00	19,989,873.15	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		19,989,873.15	
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	23,464,434.00	19,989,873.15	
d. Special education unduplicated pupil count	1180	1070	
e. Per capita state and local expenditures (A2c/A2d)	19,885.11	18,682.12	1,202.99

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: Yolo County (BH)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2022-23	Comparison Year FY 2018-19	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	17,509,639.00	14,630,754.79	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		14,630,754.79	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	17,509,639.00	14,630,754.79	2,878,884.21

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

	Budget FY 2022-23	Comparison Year FY 2017-18	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	17,509,639.00	14,422,219.82	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		14,422,219.82	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	17,509,639.00	14,422,219.82	
b. Special education unduplicated pupil count	1,180	1,039	
c. Per capita local expenditures (B2a/B2b)	14,838.68	13,880.87	957.81

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.

Russell Barrington  
Contact Name

530-757-5300 X125  
Telephone Number

Director of Fiscal Services  
Title

rbarrington@djuisd.net  
Email Address



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,576,337.70)	0.00	(402,691.34)				
Other Sources/Uses Detail					0.00	370,000.00		
Fund Reconciliation							4,104,310.54	2,211,990.77
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,573,426.84	0.00	215,944.64	0.00				
Other Sources/Uses Detail					137,000.00	0.00		
Fund Reconciliation							881,402.22	3,722,907.01
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	1.36	0.00	20,994.37	0.00				
Other Sources/Uses Detail					18,000.00	0.00		
Fund Reconciliation							43,976.53	60,558.69
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	506.54	0.00	53,281.00	0.00				
Other Sources/Uses Detail					23,000.00	0.00		
Fund Reconciliation							130,924.24	134,424.15
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(359.37)	112,471.33	0.00				
Other Sources/Uses Detail					142,000.00	0.00		
Fund Reconciliation							1,119,731.96	1,409,772.89
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	2,712.74	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	23,366.95
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,250,000.78	3,609.53
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					1,200,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	49.59	0.00						
Other Sources/Uses Detail					2,048,720.00	1,200,000.00		
Fund Reconciliation							0.00	3,188.94
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	2,048,720.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation							50,000.00	11,027.34
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							500.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>1,576,697.07</b>	<b>(1,576,697.07)</b>	<b>402,691.34</b>	<b>(402,691.34)</b>	<b>3,618,720.00</b>	<b>3,618,720.00</b>	<b>7,580,846.27</b>	<b>7,580,846.27</b>

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Unaudited Actuals  
 2022-23 Budget  
 Technical Review Checks

Davis Joint Unified

Yolo County

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

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

**IMPORT CHECKS**

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-3310-0-0000-0000-9740	3310	9740	225,097.00
Explanation:Federal Sp. Ed. Unallocated Funds will be allocated by 1st Interim.			
01-3315-0-0000-0000-9740	3315	9740	3,220.00
Explanation:Federal Sp. Ed. Unallocated Funds will be allocated by 1st Interim.			
01-4203-0-0000-0000-9740	4203	9740	1,435.00
Explanation:Unallocated Funds will be allocated by 1st Interim.			
01-5634-0-0000-0000-9740	5634	9740	878.00
Explanation:Unallocated Funds will be allocated by 1st Interim.			
01-6053-0-0000-0000-9740	6053	9740	37,401.00
Explanation:Unallocated Funds will be allocated by 1st Interim.			
01-6520-0-0000-0000-9740	6520	9740	35,704.00
Explanation:Unallocated Funds will be allocated by 1st Interim.			
01-7010-0-0000-0000-9740	7010	9740	580.00
Explanation:Unallocated Funds will be allocated by 1st Interim.			
09-7426-0-0000-0000-8980	7426	8980	67,305.00
Explanation:The Resource/Obj. combination will be fixed by 1st Interim.			

**CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED**

**CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED**

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**PASSED**

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

<b>FUND</b>	<b>RESOURCE</b>	<b>NEG. EFB</b>
09	7425	-3,531.70
Explanation:F09/7425 will be adjusted by 1st interim.		
Total of negative resource balances for Fund 09		-3,531.70
49	9010	-90,109.30
Explanation:Fund 49 as a whole is positive. Resources will be reconciled by 1st Interim. Total of negative resource balances for Fund 49.		
Total of negative resource balances for Fund 49		-90,109.30

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

<b>FUND</b>	<b>RESOURCE</b>	<b>OBJECT</b>	<b>VALUE</b>
09	7425	9790	-3,531.70
Explanation:Fund 09 as a whole is positive. Resources will be reconciled by 1st Interim.			
13	5310	8660	-3,959.00
Explanation:Fund 13 as a whole is positive. Resources will be reconciled by 1st Interim.			
49	9010	9790	-90,109.30
Explanation:Fund 49 as a whole is positive. Resources will be reconciled by 1st Interim.			

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

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

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

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

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

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

**CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms**

should be corrected before an official export is completed. PASSED

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

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

Checks Completed.

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Unaudited Actuals  
2021-22 Unaudited Actuals  
Technical Review Checks

Davis Joint Unified

Yolo County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>



CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	0000	5600	-141,509.67
Explanation: Adjustment for operating lease expenditures			
12	9010	8660	-111.01
Explanation: Negative earnings on interest			
13	5310	8660	-984.17
Explanation: Negative earnings on interest			
49	9010	8699	-136.26
Explanation: Negative earnings on interest			

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

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

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

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

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is

contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEBT-ACTIVITY - (O) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: EXCEPTION

<u>Long-Term Liability Type</u>	<u>Beginning Balance</u>	<u>Ending Balance</u>
DEBT.GOV.COMP.ABS.9665	830,901.00	830,901.00

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.