

# 2021-22 Unaudited Actuals Financial Report



**Business Services**

September 13, 2022

Publication Information

Hemet Unified School District Office  
1791 W. Acacia Avenue, Hemet, CA 92545  
(951) 765-5100

This and other financial & budget documents of the Hemet Unified School District are posted on the web site:

[www.hemetusd.org](http://www.hemetusd.org)



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# 2021-22 Unaudited Actuals

## The Year in Review

### REVENUE

At the start of the 2021-22 year, combined general fund revenues were projected at \$320.7 million. By First Interim, revenue projections increased to \$442.5 million, the increase is recognizing the unearned revenue for the one-time restricted COVID-19 funding. Projected revenues in the Second Interim report continued to increase slightly to \$454.2 million. As we neared the end of the 2021-22 year, revenue projections reported in the District's Estimated Actuals report experienced a decrease by \$87.3 million for a total of \$366.9 million. The decrease is due to the unearned revenue component of the one-time restricted funds that the District received in response to COVID-19. In the District's Unaudited Actuals Financial Report, final year end revenues for the combined general fund for the year ending June 30, 2022 are reported at \$388.6 million, an increase of approximately \$21.6 million from June estimates. Throughout the year, the District revenues grew as a result of one-time funding in response to COVID-19. As the year came to a close one final change was made to how the District is accounting for revenue that has been received and not spent. In July after the June estimates the California Department of Education required districts to recognize revenues received as unearned revenue therefore causing the increase in our year end closings.

### EXPENSES

Year end expenditures for the combined general fund total \$360.8 million. Projected expenditures, like revenues, also fluctuated during the year. Revisions were made to expenditure budgets at First and Second Interim as better information became known and in response to COVID-19. While expenditure projections showed increases in the First and Second Interim reports, overall, year-end expenses were \$7.9 million less than what was originally anticipated in the district's adopted budget approved in June 2021.

In the Unaudited Actuals report, final combined general fund expenditures are reported at \$360.8 million, an increase of approximately 3.1% from expenditure levels anticipated in May.



**ENDING FUND BALANCE**

At the start of the 2021-22 year, the District anticipated the ending balance for the combined general fund would be about \$57.0 million based on a beginning balance of \$104.9 million. By the Estimated Actuals report presented in June, changes to revenue and expenditure projections throughout the year had brought the general fund’s anticipated ending balance to \$95.1 million. After accounting for all 2021-22 expenditures and revenues, the final combined general fund ending balance for the year ending June 30, 2022 is now reported at \$105.8 million, an increase of \$10.6 million from June estimates. The District increase in the ending fund balance is due to a reduction in expenses, but widely due to a decrease in the general fund contribution.

	Adopted Budget	First Interim	Second Interim	Estimated Actuals	Unaudited Actuals
<b>Revenues</b>	\$ 320,733,534	\$ 442,500,125	\$ 454,284,854	\$ 366,979,693	\$ 388,577,810
<b>Expenses/Uses</b>	368,682,639	440,997,500	443,385,752	349,791,719	360,762,364
<b>Change in Fund Balance</b>	(47,949,105)	1,502,625	10,899,102	17,187,974	27,815,446
<b>Beginning Fund Balance</b>	104,953,308	77,950,025	77,950,025	77,950,025	77,950,025
<b>Ending Fund Balance</b>	\$ 57,004,203	\$ 79,452,650	\$ 88,849,127	\$ 95,137,999	\$ 105,765,472



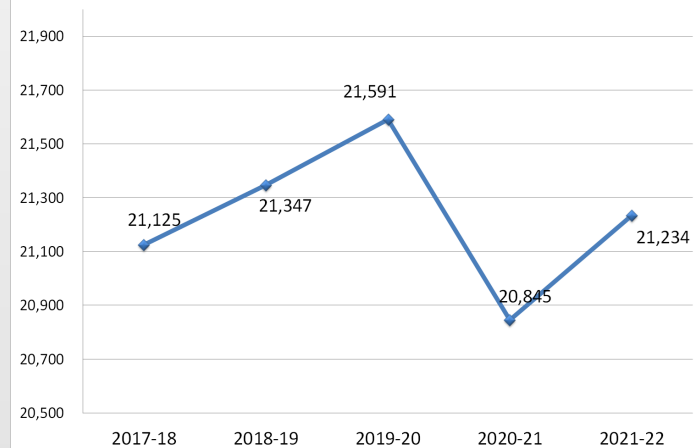
# Enrollment and ADA

The majority of revenues coming into the general fund are based on student attendance, enrollment and the District's unduplicated pupil percentage (UPP). Fiscal year 2021-22 is the final year districts are allowed to use 2019-20 year data to calculate ADA. The P-2 ADA for 2019-20 was 20,211.91. The District's UPP is 87.75% of the current projected enrollment.

## Five-Year and ADA History

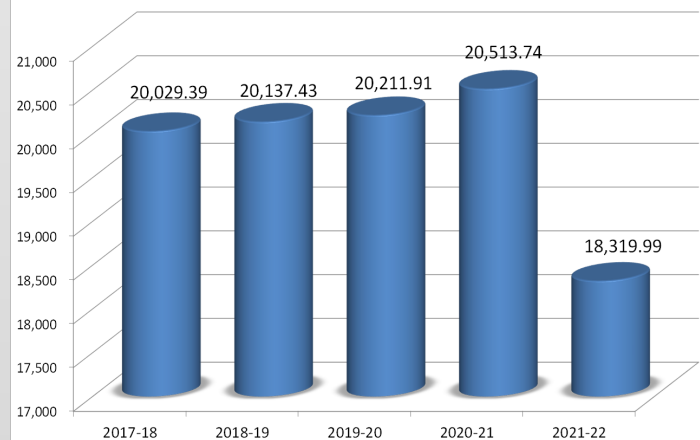
Fiscal Year	October CalPADS Enrollment	Change
2017-18	21,125	0.26%
2018-19	21,347	1.05%
2019-20	21,591	1.14%
2020-21	20,845	-3.46%
2021-22	21,234	1.87%

### Enrollment History



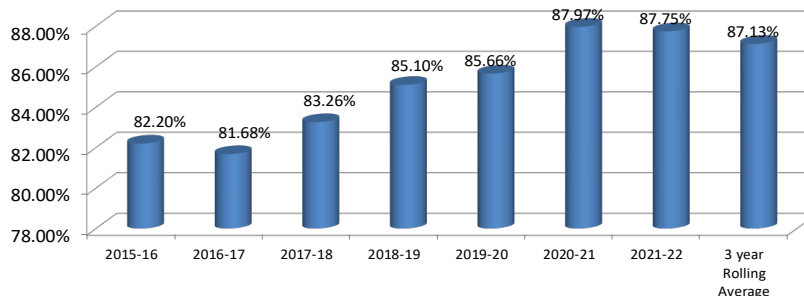
Fiscal Year	P-2 ADA	Change
2017-18	20,029.39	0.52%
2018-19	20,137.43	0.54%
2019-20	20,211.91	0.37%
2020-21	20,513.74*	1.49%
2021-22	18,319.99	-10.69%

### P-2 Average Daily Attendance



\*Includes 301.83 ADA from Baypoint Charter

### Unduplicated Pupil Percentage (UPP)



# Combined General Fund

## Changes from Estimated Actuals Report approved on June 21, 2022

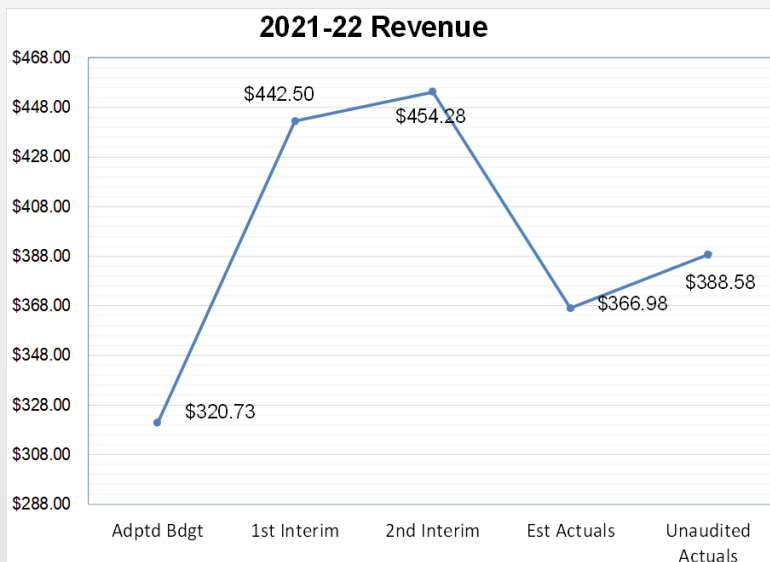
- Revenues and Other Sources/Transfers In: Increase of \$21.60 million
- Expenses/Other Uses: Increase of \$10,970,645
- Ending Fund Balance: Increased by \$10,627,473

## Revenues

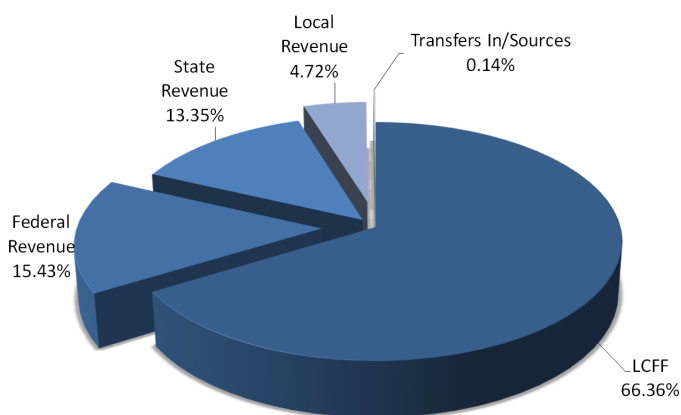
Hemet Unified School District's combined general fund revenues and transfers in from other funds totaled \$388.6 million for the year ending June 30, 2022. This was \$21.6 million more than was projected in the district's Estimated Actuals report presented to the Governing Board in June 2022 and is primarily due to Federal funding being reclassified from Ending Fund Balance to Unearned Revenue.

## Local Control Funding Formula (LCFF)

The District earned \$257.8 million in LCFF revenues for the 2021-22 year. LCFF revenues made up 66.36% of all revenue received, earned or transferred into the District's general fund in 2021-22. Final LCFF revenues were \$119K higher than the Estimated Actuals projections due to minor change in funded COLA. The final LCFF revenue number includes \$87.8 million in Prop 30 - Education Protection Act funding and \$39.3 million in local property taxes. The balance comes in the form of state aid. According to the final LCFF calculation for 2021-22, approximately \$71.0



## 2021-22 General Fund Revenues



million of the district's total LCFF revenues can be attributed to supplemental and concentration grants.

## Federal Revenue

For the year ending June 30, 2022, District federal funding amounted to \$59.9 million or 15.43% of total general fund revenue and transfers in. Federal revenues were received for ESSER COVID Relief, Title I, Title II, and other Title programs as well as for special education, career technical education, ELOP afterschool programs, Headstart, MediCal Billing, FEMA and School-Based MediCal Administrative Activities (SMAA) reimbursements. Total federal revenues at year end were \$21.8 million more than June estimates. This was due to the large portion of ESSER Funding being spent in the current year.

LCFF	\$ 257,863,754
Federal	59,953,216
State	51,885,021
Local	18,323,473
Other Sources/Transfers In	552,346



## Other State Revenue

Other state revenues in the general fund totaled \$51.9 million for the 2021-22 year and contributed 13.35% of total revenue to the general fund. Other state revenues were up by \$7.4 million from June estimates. The increase was due to higher on-behalf payment amount, lottery, and other State grants.

## Local Revenue

Local revenues are both restricted and unrestricted. Unrestricted local revenue is received for e-rate discounts, print shop sales, donations, interest earnings, facilities use and other miscellaneous sources. Restricted local revenues are received for Special Education as pass-through funding from the Riverside SELPA, redevelopment funds and small grants from a variety of grantors. Local revenue receipts totaled \$18.3 million in 2021-22. This was \$3.7 million less than projected in June.

## Expenditures

Expenditures in the general fund for the year ending June 30, 2022 totaled \$360.8 million. In total, combined general fund expenditures increased by \$10.9 million from Estimated Actuals estimates.

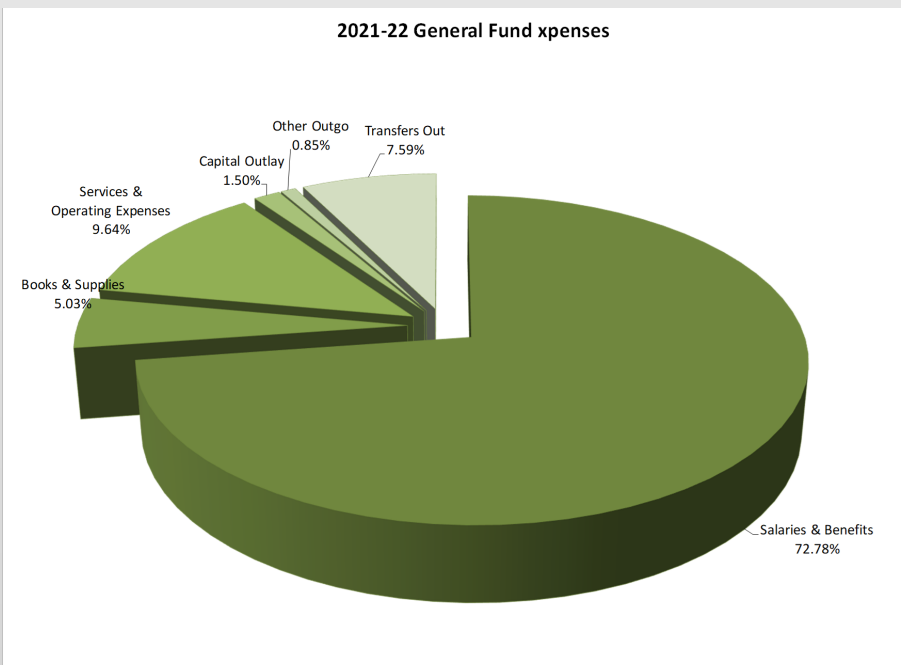
### Salaries and Benefits

In 2021-22, salary and benefits made up a total of 72.78% of total general fund expenditures.

Certificated salaries totaled \$136.8 million, classified salaries were \$50.7 million and employee benefits amounted to \$75.1 million. Salary and benefits costs increased overall by \$22.7 million compared to 2020-21.

### Books and Supplies, Services and Operating Expenses, and Capital Outlay

General fund costs for books and supplies are reported at \$18.1 million, a \$3.8 million dollar or 17.35% decrease from the prior year.



Services and operating expenses for the 2021-22 year amounted to \$44.2 million. Costs in this category are comprised of utilities, insurance, software and web application licenses, consultants, transfers of direct costs to or from other programs and funds, repairs, and travel. Actual expenses in this category were \$6.7 million less than were previously projected in the June Estimated Actuals report. Savings were spread across various areas including payments for students in non-public schools, insurance premiums, professional development, routine maintenance repairs, and contracts for services.

Expenditures in this category saw an increase of \$11.9 million from the prior year. Increases were related to ease of doing business as schools are open and lack of COVID restrictions have

Certificated Salaries	\$136,820,452	Classified Salaries	\$50,652,076
Employee Benefits	\$75,086,214	Books/Supplies	\$18,163,595
Services/Oper Exp	\$44,197,538	Capital Outlay	\$5,421,967
Other Outgo/Indirect	\$3,052,958	Transfers Out	\$27,367,564





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made it easier to get services needed.

### **Capital Outlay**

Capital Outlay expenditures during 2021-22 in the general fund totaled \$5.4 million. The expenses include HVAC replacements, technology infrastructure improvement for wireless support, and asphalt and slurry seal at parking lots and playgrounds at multiple sites.

### **Other Outgo/Indirect Costs**

Included in the Other Outgo category are debt payments, tuition paid for Hemet USD students enrolled in county programs, and indirect costs. Expenses charged to this category totaled \$3.8 million and include \$3.6 million in debt payments. Debt payments are primarily for Certificates of Participations (COPs) issued in previous years for major construction projects included the Professional Development Service Center, Professional Development Academy and Maintenance facilities.

Indirect costs, a negative expense or credit to general fund expenses, in the Other Outgo/Indirect Costs category amounted to \$703,996 and reflect transfers of indirect costs from other district funds including Adult Education, Cafeteria, Child Development and Transportation Enterprise. Indirect charges cover expenses incurred by restricted programs for support services and activities such as utilities, technology, purchasing, payroll, accounting, and human resources. The indirect rate is calculated as a percentage of total expenses, excluding capital outlay and other outgo and is re-calculated annually as part of the year-end closing process. The rate for 2021-22 was 8.03%, and 9.18% for 2022-23. The calculation for determining the 2022-23 rate can be found on Form ICR in the SACS forms section of this report.

### **Other Financing Sources/Uses and Contributions**

The Other Financing Sources/Uses category consists of transfers in or out of the general fund, contributions to restricted resources. For fiscal year 2021-22, \$552K was transferred into the general fund from other funds during the year. The transfers came from the Charter School Fund for special education services.

In 2021-22 transfers out to other funds from the general fund totaled \$27.3 million of which \$17.3 million was transferred to Fund 40, Special Reserve Fund for Capital Outlays and \$10 million was transferred to Fund 20, Other Post Employment Benefits Fund.

Contributions to restricted resources from the unrestricted general fund are also reported in the Other Financing Sources/Uses category of the District's financial reports. In 2021-22, \$19.4 million was transferred out of the unrestricted general fund as contributions to restricted programs, including Special Education and Routine Maintenance. This is a decrease of approximately \$15.4 million or 44.3% over the prior year contributions. The decrease is due to special education expenditures qualifying to be charged to one-time federal and state revenues received in response to COVID-19.



## Fund Balance and Cash

Revenues minus expenditures plus other sources/uses results in a net increase of \$48.7 million to the combined general fund's ending balance for the year ending June 30, 2022. Restricted program balances were increased by \$27.8 million as one-time funds in response to COVID-19 funds were utilized in lieu of other restricted funds and unrestricted balances grew by \$21 million which can be attributed to unspent LCAP program balances and expenditures in response to COVID-19 being charged to the restricted program one-time monies received.

Unrestricted General Fund	
Ending Fund Balance Components & Reserves	
5% Reserve (per district fund balance policy)	\$ 18,038,118
H&W Holding Accounts for HTA	298,508
Supplemental and Concentration Carryover	7,927,433
Offset for Future Deficits	31,441,013
Stores & Revolving Cash	1,542,111
Other Assignments	14,419,694
<b>Total</b>	<b>\$ 73,666,877</b>

At the close of the 2021-22 budget year, the combined general fund ending balance is reported at \$105.7 million.

The ending balance for the unrestricted portion of the general fund is reported at \$73.7 million and the restricted general fund ending balance at \$32.1 million. The unrestricted general fund balance includes \$18 million as a reserve for economic uncertainty. This reserve is set by a Governing Board policy at 5% of combined general fund expenses and transfers out. The remaining \$48.1 million is committed and assigned for various future uses including health insurance premiums, supplemental and concentration carryover, and an offset for future deficits.

The restricted general fund ending balance is made up of unspent balances in both on-going and one-time grants that are listed in the table below.

The combined general fund ending balance as of June 30, 2022 was comprised of \$117.9 million in cash reserves held at the county treasury. Accounts receivable at year end totaled \$46.1 million and cash due from other district funds amounted to \$0.735 million. At year end, there was \$17.3 million in accounts payable and \$27.8 million due to other funds. Unearned revenue or revenue that the district received but cannot be accounted for until it is spent according to the terms of the grant for which it was received reported at \$13.8 million on June 30, 2022.



<b>Components of Restricted General Fund</b>	
<b>Ending Balance</b>	
Expanded Learning Opportunities Program (2600)	\$ 8,955,987
Medi-Cal Billing Option (5640)	114,428
FEMA (5650)	235,311
Educator Effectiveness (6266)	6,254,454
Lottery: Instructional Materials (6300)	2,486,664
Special Education (6500)	1,038,855
Special Ed: Dispute Prevention and Dispute Resolution (6536)	312,944
Special Ed: Learning Recovery Support (6537)	1,624,660
Mental Health-Related Services (6546)	436,770
Special Education Early Intervention Preschool Grant (6547)	1,209,239
Child Nutrition: Kitchen Infrastructure Grant (7028)	743,950
Child Nutrition: Food Service Staff Training Funds (7029)	134,190
Classified School Employee Block Grant (7311)	8,161
SB 117 COVID-19 LEA Response Funds (7388)	344,163
A-G Access/Success Grant (7412)	1,228,552
A-G Learning Loss Mitigation Grant (7413)	460,579
Expanded Learning Opportunities (ELO) Grant (7425)	1,198,868
Expanded Learning Opportunities (ELO) Grant: Paraprofessional (7426)	962,626
Ongoing & Major Maintenance (8150)	2,326,546
Other Restricted Local (9010)	2,021,647
<b>Total</b>	<b>\$ 32,098,594</b>





# Charter School Special Revenue Fund (09)

Hemet Unified School District operates the Western Center Academy (WCA) as a dependent charter school. WCA's program focuses on the integration of academics, hands-on and museum discovery learning and serves students in grades 6 through 12.

Expenses and revenues for Hemet Unified's charter school are reported separately in Fund 09, the Charter School Special Revenue Fund. Revenues are based on average daily attendance and other factors. Charter schools are funded under the LCFF funding model. Charter supplemental and concentration grants are based on the lower of their own percentage of students in the applicable subgroups or their sponsoring district's percentage.

## Enrollment and ADA

Official CALPADS data for October 2021 shows WCA with an enrollment of 740 students. The number of students attending WCA grew by 12 over the prior year.

LCFF calculations for WCA are based on the charter school's prior year P-2 ADA along with its UPP. The P-2 ADA for Hemet USD's charter students was reported at 686.88. The UPP or percentage of low income, English learners, foster youth and homeless students attending Western Center was 52.36% which was below the 55% mark that would qualify a district or charter school to receive LCFF concentration funding.

## Revenues and Other Sources

Charter revenues and other sources for 2021-22 totaled \$9.95 million. WCA received \$7.32 million from LCFF sources. Of the LCFF revenue, \$681,954 is attributed to the supplemental grant. Federal revenues were received in the amount of \$153,378. WCA reported \$1.82 million in the other state revenue category. The charter school received state revenues for lottery, mandated cost block grant, special education and STRS on-behalf payments. Also included in the state revenue category was \$759,918 the school received for a Charter School Facility Grant that is awarded annually to cover a portion of its building lease costs.

The Western Center Academy received a total of \$644,483 in local revenue during the 2021-22 year. Local revenues were received for Special Education, donations, and interest earnings.

## Expenditures and Other Uses

Total expenditures and other uses reported in Fund 09 for the 2021-22 year were \$10.20 million. Charter school salaries and benefits totaled \$6.16 million. Lease costs totaled \$1.68 million.

## Fund Balance and Cash

The fund balance in the Charter Special Revenue fund for the year ending June 30, 2022 was \$654K and included \$403,990 in restricted program balances. The charter fund had a positive cash balance of \$2.1 million as of June 30, 2022.

## Charter Local Control Accountability Plans

Like school districts, charters schools are required to develop local control accountability plans (LCAP) that address how they will provide increased and improved services to students that generate charter supplemental and concentration grant funding. Western Center's LCAP for 2021-22 was limited in nature due to the school's low UPP. Because the school receives only supplemental funding it cannot as easily provide school wide solutions to address the needs of its low income, English learners or foster/homeless students. The WCA plan included continued expansion of AP classes, college course offerings, increased/improved access



to technology in the classroom and expanded counseling and health services, as well as continue to provide students with support in response to COVID-19. The cost to implement WCA's plan in 2021-22 was approximately \$681,954.



Western Center Academy

# Other District Funds

Special revenue funds are used to account for the proceeds from specific revenue sources that are restricted to the financing of particular activities. Hemet Unified maintains seven special revenue funds. Activity for Fund 09 Charter Special Revenue Fund was described in the previous section of this report. The district's other special revenue funds are listed below:

**Adult Education Fund 11:** is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. Hemet continues to be an active member of the MSJC Adult Education Consortium and receives pass-through block grant funding to operate local Adult Education programs. Other local revenue reported in Fund 11 comes from fees and interest earnings. Fund 11 reported a total of \$745,103 in expenses for the year ending June 30, 2022. Revenues amounted to \$792,868.

**Child Development Fund 12:** is used to account separately for many of the federal, state, and local revenues the district receives to operate child development programs. Hemet Unified reports revenues and expenditures related to the State Pre-School program, Family Literacy and a reserve account in Fund 12. In 2021-22, Fund 12 expenses totaled \$3,034,482 and revenues were \$3,063,270. At year end, \$573,421 remained in a reserve for the Pre-School program. Because all programs accounted for in Fund 12 are paid on a reimbursable basis, temporary loans from the general fund and the district's self-insurance fund were necessary during the year to cover expenses until reimbursements were received. All loans were fully repaid as of June 30th.

**Cafeteria Fund 13:** is used to account for federal, state and local revenues to operate the nutrition services program which provides meals and snacks to district students. Hemet Unified School District participates in the National School Lunch Program (NSLP) and the Child and Adult Food Program, and as such, receives reimbursements for meals served to eligible needy students from both state and federal sources. In addition, fees for meals paid by students whose families do not qualify for free or reduced meals are collected. Total revenues recorded in Fund 13 for 2021-22 was \$15,581,401 and expenses amounted to \$14,117,356. The Cafeteria Fund ending fund balance during 2021-22 is \$3,386,478 as of June 30, 2022.

**Special Reserve for Other Post Employment Benefits Fund 20:** is used to account for amounts the District has earmarked for the future cost of post-employment benefits but has not contributed irrevocably to a separate trust for its post-employment benefit plan. Amounts in this fund must be transferred back to the general fund for expenditure. This fund was opened by the District in 2012-13. The fund had a balance of \$5,103,976 at the beginning of the 2021-22 year. With interest earnings adding \$14,200 to the balance in this account and a transfer in of \$10,070,048, the year-end fund balance is \$15,090,552. The District's post employment benefits liability has been estimated at \$31 million based on a June 30, 2022 actuarial report. Because the district does not maintain its OPEB reserve in an irrevocable trust, the funds set aside in Fund 20 do not count toward funding this liability.

## Capital Projects Funds

Capital project funds are used to account for revenues and expenditures related to the acquisition and/or construction of all major governmental fixed assets. The district maintains four capital projects funds.

**Building Fund 21 (General Obligation Bonds):** is used to account separately for proceeds from the sale of Hemet Unified's voter approved bonds and expenditures from this fund are most commonly made for capital outlay. With the passage of Measure X in November 2018, \$27.5 million in bonds were issued in 2018-19 and those bond proceeds were deposited into Fund 21. Modernization and New Construction Projects were finished at Idyllwild School and Winchester Elementary School. Little Lake Elementary School will continue through FY2022-23. In addition, projects have started at Ramona and Whittier Elementary Schools. The District issued additional series of bonds under Measure X in the amount of \$35,000,000 in September 2021.



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These funds will be used on voter approved projects under Measure X.

**Capital Facilities Fund 25:** is used to account separately for monies received from developers and Capital Facilities Funds.

Developer Fees are collected on new development from individual homeowners, developers, commercials development and from large scale developers. Developer Fee revenues in this fund had dropped dramatically from their peak in 2004-05 when Hemet USD received \$12.6 million annually in Developer Fees. Developer Fees have been steadily increasing since FY2018-19. A total of \$14,633,117 was received for Developer Fees in 2021-22 and another \$81,720 was received in interest earnings resulting in a new peak from prior years. The funds are used to partly mitigate site acquisitions and construction related expenses to the District caused by development within the District and area of development.

In addition to developer fees and interest earnings reported in Fund 25, there is a balance \$22.6 million in a Capital Facilities Funds. These funds are from state apportionments where the district has paid expenses prior to receiving the state apportionment and/or Community Facilities Districts (CFD) Project Fund reimbursement.

Together all revenues Developer fees, interest, and refunds reported in Fund 25 amounted to \$15.2 million for the year ending June 30, 2022. Expenses in this account totaled \$3.31 million. The fund ended the year with a balance of \$22.6 million.

**State School Facilities Fund 35:** is used to receive apportionments from the State School Facilities Fund for new school facility construction, modernization projects and facility hardship grants. Typical expenditures from this fund are for site acquisition, site improvements, buildings, furniture, and fixtures that will be capitalized as part of a construction project. The district did not receive any state apportionments and Fund 35 ended the year with a zero balance.

**Special Reserve for Capital Outlay Fund 40:** is used primarily to account for the accumulation of General Fund monies for capital outlay purposes. Principal revenues in this fund are derived from rental and lease income, interest, transfers in from other funds, and proceeds from the sale or lease-purchase of land and buildings. Fund 40 earned \$2,112 in interest in 2021-22 and transfer in from General Fund was \$17,297,516. The funds in Fund 40 are dedicated for capital equipment purchases. The ending balance in Fund 40 as of June 30, 2022 was \$17,369,617.

## Debt Service Funds

Debt service funds are established to account for the accumulation of resources for the repayment of long term debt. The district maintains one debt service fund.

**Bond Interest and Redemption Fund 51:** is used to account for the collection of tax receipts, premium payments and accrued interest from the sale of bonds. This fund was established by the District's Governing Board after the passage of Measure E in November 2002 and was utilized for the first time in the 2002-03 fiscal year. Bond repayments and tax collections related to all general obligation bond measures approved by voters are all processed through Fund 51.

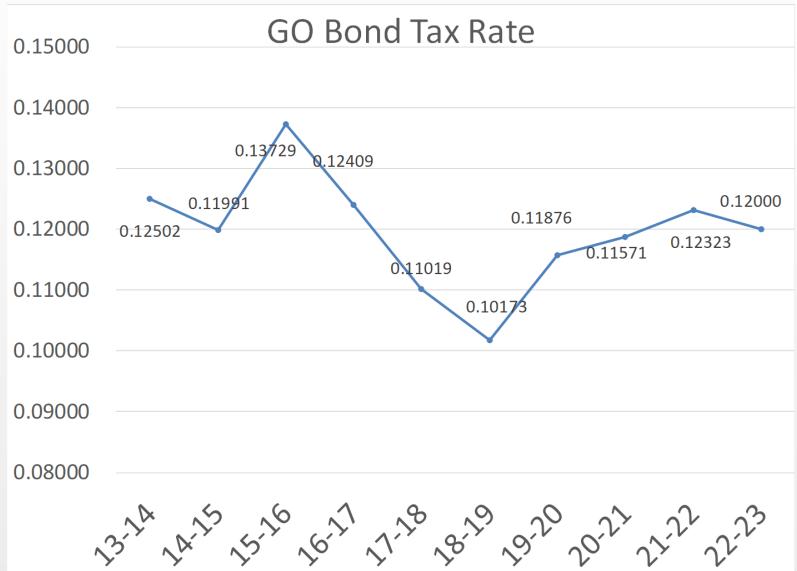
All transactions within Fund 51 are managed solely by Riverside County Auditor-Controller's Office. Revenues are comprised of ad valorem taxes paid by property owners within Hemet Unified's jurisdiction and interest earnings. Tax receipts as a result of the bond measures and interest earnings reported in this fund for 2021-22 totaled \$16.3 million. Bond principal and interest payments were \$14.9 million. The balance in Fund 51 at the close of the 2021-22 fiscal year is \$23.3 million. The rate set for tax collections for 2021-22 was 0.12323 and will reduce to 0.12000 for 2022-23.





## Enterprise and Proprietary Funds

The district maintains one enterprise and two proprietary funds. Fund 63 - Other Enterprise Fund was opened for use in late March 2014 and is used to account for the business-like activities of the transportation department. Proprietary funds 67 and 68, are used to account for transactions in the workers compensation and other post employment benefits plans (OPEB) respectively. Fund 68 for OPEB, which was established in 2011-12, is now used to report the pay-as-you go OPEB costs separate from the worker's compensation plan. Fund 67 and 68 are reported together under Fund 67 in the state financial reporting forms.



**Other Enterprise Fund 63:** is used to account for any activity for which a fee is charged to external users for goods or services. An enterprise fund must be used to report any activity whose principal revenue sources meet any of the following criteria:

1. The LEA has issued debt backed solely by fees and charges from that activity.
2. There is a legal requirement that the cost of providing services, including capital costs such as depreciation or debt service, must be recovered through fees or charges.
3. The LEA's policy is to establish activity fees for charges designed to recover the cost of providing services, including capital costs such as depreciation and debt services.

An enterprise fund is accounted for on an accrual basis. Capital assets and long-term debt are recorded in this fund. All revenues and expenses are recorded, regardless of when they are received or paid. Depreciation of capital assets is also recorded in the enterprise fund.

Revenues for transportation contracts, interest earning and other miscellaneous receipts recorded in Fund 63 during 2021-22 totaled \$19.07 million. Expenses amounted to \$5.03 million and does not include a transfer back to the general fund to cover the cost of providing transportation services to Hemet USD students that exceeds the amount we receive from the state for student transportation. Expenses and revenues for transportation of Hemet USD's students are transferred out of Fund 63 and reported in the general fund as "Transfers of Direct Services" along with field trip and vehicle maintenance charges to other district sites and departments and result in a negative expenditure amount reported in the Services and Operating Expenses category on the Fund 63 financial reports. Additionally, during FY 2022, the reduction in Pension Liability led to negative expenditure amount in employee benefits category due to expense offset.

Because Fund 63 reports transportation financial activities as a business type operation, it is required to include in its financial statements all related liabilities. As a result, included as liabilities for Fund 63 is \$6.8 million for its share of PERS pension liabilities, \$2.2 million for OPEB liabilities and another \$322,192 for unused vacation or compensated absences. The pension liabilities offset approximately \$28.2 million in Net Investment in Capital Assets and Restricted Net position in the funds financial statements.

After reporting all required liabilities, the fund showed an ending balance of \$14.4 million. The fund had \$14.8 million in cash at the close of the fiscal year and another \$1.3 million in accounts receivable.

**Self Insurance Fund 67:** is used to separate monies received for self-insurance activities from the district's other operating funds. The district is self insured for worker's compensation and self-funds it's Post Em-



ployment Benefit costs. The district maintains two accounts in Fund 67, an account for its self-funded worker's compensation plan and an account for self-funded Other Post Employment Benefits in Fund 68, a sub-fund of Fund 67. Revenues come from employee payroll deductions and district contributions. Expenses are recorded for the payment of claims, administrative costs, deductible insurance amounts, costs of excess insurance, injury prevention, and other related costs.

The Worker's Compensation self-insurance account held in Fund 67 is managed by district staff. Contributions to this plan in 2021-22 totaled \$1.40 million and came from a percentage of payroll costs. All worker's compensation related expenses, which amounted to \$1.7 million as of June 30, 2022, are charged to this account. The ending balance in the worker's compensation account as of June 30, 2022 is \$998,727. Another \$8.93 million is set up as a payable for the total required IBNR claims reserve per the Worker's Compensation actuarial study June 30, 2022 with an effective date of June 30, 2022. The actuarial study was conducted by Bay Actuarial. The cash balance in the worker's compensation account at year-end was \$10.1 million.

**Self Insurance Fund 68 – OPEB:** is used to accumulate funds collected from all payroll accounts and retiree contributions to support pay-as-you go OPEB costs for current retirees. All expenses in the account are for current retirees' health insurance premiums. The district is currently funding the pay-as-you go portion of its OPEB liability and has established a reserve of \$15.1 million in Fund 20.

Expenses in Fund 68 for 2021-22 totaled \$693,645. Interest earnings and district contributions totaled \$836,554. The ending balance in this account was \$143,431 at year-end.



**Combined Self Insurance Funds 67 & 68–** Total 2021-22 revenues in Funds 67 and 68 combined were \$2.2 million. Expenses totaled \$2.4 million net of the IBNR adjustment. The ending balance for the two funds combined as reported on the state financial reporting forms was \$1.1 million. The cash balance in the two accounts together was \$10.27 million on June 30, 2022.





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# State Budget Forms

**2021-22 Unaudited Actuals**



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## 2021-22 Unaudited Actuals

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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)	55.03%
	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	\$171,906,385.37
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$171,906,385.37
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	6.02%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 13, 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:

Nicole Carrol  
Name  
Coordinator  
Title  
(951) 826-6429  
Telephone  
ncarrol@rcoe.edu  
E-mail Address

Jessica M. Garcia  
Name  
Director, Fiscal Services  
Title  
(951) 765-5100  
Telephone  
jgarcia1@hemetusd.org  
E-mail Address

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	257,863,753.79	0.00	257,863,753.79	273,803,640.00	0.00	273,803,640.00	6.2%
2) Federal Revenue		8100-8299	914,610.36	59,038,605.89	59,953,216.25	5,000.00	36,101,148.00	36,106,148.00	-39.8%
3) Other State Revenue		8300-8599	5,128,416.92	46,756,604.54	51,885,021.46	3,845,014.00	36,028,819.00	39,873,833.00	-23.1%
4) Other Local Revenue		8600-8799	(653,787.56)	18,977,260.34	18,323,472.78	1,903,247.00	21,595,450.00	23,498,697.00	28.2%
5) TOTAL, REVENUES			263,252,993.51	124,772,470.77	388,025,464.28	279,556,901.00	93,725,417.00	373,282,318.00	-3.8%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	102,017,278.02	34,803,174.18	136,820,452.20	118,233,076.00	37,730,231.00	155,963,307.00	14.0%
2) Classified Salaries		2000-2999	31,388,793.63	19,263,282.10	50,652,075.73	39,262,804.00	26,608,276.00	65,871,080.00	30.0%
3) Employee Benefits		3000-3999	43,221,997.65	31,864,216.19	75,086,213.84	56,147,570.00	38,805,499.00	94,953,069.00	26.5%
4) Books and Supplies		4000-4999	7,274,133.94	10,889,461.13	18,163,595.07	11,352,650.00	7,062,037.00	18,414,687.00	1.4%
5) Services and Other Operating Expenditures		5000-5999	27,488,397.21	16,709,140.90	44,197,538.11	32,920,312.00	13,951,996.00	46,872,308.00	6.1%
6) Capital Outlay		6000-6999	1,095,830.23	4,326,136.69	5,421,966.92	796,480.00	8,250,025.00	9,046,505.00	66.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	157,039.00	3,599,915.03	3,756,954.03	0.00	3,678,119.00	3,678,119.00	-2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,514,587.85)	5,810,591.98	(703,995.87)	(4,552,684.00)	3,786,456.00	(766,228.00)	8.8%
9) TOTAL, EXPENDITURES			206,128,881.83	127,265,918.20	333,394,800.03	254,160,208.00	139,872,639.00	394,032,847.00	18.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			57,124,111.68	(2,493,447.43)	54,630,664.25	25,396,693.00	(46,147,222.00)	(20,750,529.00)	-138.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	552,346.18	552,346.18	5,906,504.00	625,647.00	6,532,151.00	1082.6%
b) Transfers Out		7600-7629	27,367,564.12	0.00	27,367,564.12	2,000,000.00	0.00	2,000,000.00	-92.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(19,428,979.08)	19,428,979.08	0.00	(41,032,157.00)	41,032,157.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,796,543.20)	19,981,325.26	(26,815,217.94)	(37,125,653.00)	41,657,804.00	4,532,151.00	-116.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,327,568.48	17,487,877.83	27,815,446.31	(11,728,960.00)	(4,489,418.00)	(16,218,378.00)	-158.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	63,339,308.81	14,610,716.46	77,950,025.27	73,666,877.29	32,098,594.29	105,765,471.58	35.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,339,308.81	14,610,716.46	77,950,025.27	73,666,877.29	32,098,594.29	105,765,471.58	35.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,339,308.81	14,610,716.46	77,950,025.27	73,666,877.29	32,098,594.29	105,765,471.58	35.7%
2) Ending Balance, June 30 (E + F1e)			73,666,877.29	32,098,594.29	105,765,471.58	61,937,917.29	27,609,176.29	89,547,093.58	-15.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	12,769.94	0.00	12,769.94	0.00	0.00	0.00	-100.0%
Stores		9712	1,529,341.09	0.00	1,529,341.09	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	32,098,594.52	32,098,594.52	0.00	27,647,889.63	27,647,889.63	-13.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	39,666,954.00	0.00	39,666,954.00	24,859,676.48	0.00	24,859,676.48	-37.3%
Health and Welfare HTA	0000	9760	298,508.00		298,508.00				
Supplemental & Concentration Carryove	0000	9760	7,927,433.00		7,927,433.00				
Offset for Future Deficits	0000	9760	31,441,013.00		31,441,013.00				
Health and Welfare HTA	0000	9760				298,508.00		298,508.00	
Offset for Future Deficits	0000	9760				24,561,168.48		24,561,168.48	
d) Assigned									
Other Assignments		9780	14,419,694.26	0.00	14,419,694.26	15,841,313.46	0.00	15,841,313.46	9.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	18,038,118.00	0.00	18,038,118.00	21,236,927.35	0.00	21,236,927.35	17.7%
Unassigned/Unappropriated Amount		9790	0.00	(0.23)	(0.23)	0.00	(38,713.34)	(38,713.34)	#####

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>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	107,345,777.04	10,506,142.29	117,851,919.33				
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,227,401.27)	0.00	(2,227,401.27)				
b) in Banks		9120	3,649.04	0.00	3,649.04				
c) in Revolving Cash Account		9130	12,769.94	0.00	12,769.94				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	752,631.03	0.00	752,631.03				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,781,361.70	42,298,451.20	46,079,812.90				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	165,561.30	569,644.01	735,205.31				
6) Stores		9320	1,529,341.09	0.00	1,529,341.09				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			111,363,689.87	53,374,237.50	164,737,927.37				
<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	9,965,421.49	7,373,879.51	17,339,301.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	27,727,134.16	91,779.45	27,818,913.61				
4) Current Loans		9640	4,256.93	0.00	4,256.93				
5) Unearned Revenue		9650	0.00	13,809,984.25	13,809,984.25				
6) TOTAL, LIABILITIES			37,696,812.58	21,275,643.21	58,972,455.79				
<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>									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			73,666,877.29	32,098,594.29	105,765,471.58				

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>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	130,389,717.00	0.00	130,389,717.00	188,829,135.00	0.00	188,829,135.00	44.8%
Education Protection Account State Aid - Current Year		8012	87,850,707.00	0.00	87,850,707.00	52,105,455.00	0.00	52,105,455.00	-40.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	321,077.57	0.00	321,077.57	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	35,506,833.90	0.00	35,506,833.90	33,429,998.00	0.00	33,429,998.00	-5.8%
Unsecured Roll Taxes		8042	1,681,120.92	0.00	1,681,120.92	1,681,121.00	0.00	1,681,121.00	0.0%
Prior Years' Taxes		8043	1,958,151.85	0.00	1,958,151.85	1,958,152.00	0.00	1,958,152.00	0.0%
Supplemental Taxes		8044	1,013,401.71	0.00	1,013,401.71	814,393.00	0.00	814,393.00	-19.6%
Education Revenue Augmentation Fund (ERAF)		8045	(3,662,125.97)	0.00	(3,662,125.97)	(3,778,949.00)	0.00	(3,778,949.00)	3.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,067,495.81	0.00	4,067,495.81	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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>259,126,379.79</b>	<b>0.00</b>	<b>259,126,379.79</b>	<b>275,039,305.00</b>	<b>0.00</b>	<b>275,039,305.00</b>	<b>6.1%</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	(1,262,626.00)	0.00	(1,262,626.00)	(1,235,665.00)	0.00	(1,235,665.00)	-2.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			257,863,753.79	0.00	257,863,753.79	273,803,640.00	0.00	273,803,640.00	6.2%
<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	4,133,849.26	4,133,849.26	0.00	5,585,948.00	5,585,948.00	35.1%
Special Education Discretionary Grants		8182	0.00	1,266,352.06	1,266,352.06	0.00	168,592.00	168,592.00	-86.7%
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	76,232.05	0.00	76,232.05	0.00	0.00	0.00	-100.0%
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	1,681,462.79	1,681,462.79	0.00	1,751,204.00	1,751,204.00	4.1%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		7,700,431.74	7,700,431.74		7,438,454.00	7,438,454.00	-3.4%
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		810,010.54	810,010.54		849,093.00	849,093.00	4.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		351,276.29	351,276.29		320,044.00	320,044.00	-8.9%
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		1,485,979.08	1,485,979.08		1,486,687.00	1,486,687.00	0.0%
Career and Technical Education	3500-3599	8290		209,228.00	209,228.00		259,636.00	259,636.00	24.1%
All Other Federal Revenue	All Other	8290	838,378.31	41,400,016.13	42,238,394.44	5,000.00	18,241,490.00	18,246,490.00	-56.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>914,610.36</b>	<b>59,038,605.89</b>	<b>59,953,216.25</b>	<b>5,000.00</b>	<b>36,101,148.00</b>	<b>36,106,148.00</b>	<b>-39.8%</b>
<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	878,140.00	878,140.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	867,897.00	0.00	867,897.00	823,105.00	0.00	823,105.00	-5.2%
Lottery - Unrestricted and Instructional Materials		8560	3,783,852.92	1,750,966.08	5,534,819.00	3,021,909.00	1,222,163.00	4,244,072.00	-23.3%
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		2,869,080.64	2,869,080.64		3,659,135.00	3,659,135.00	27.5%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		202,012.07	202,012.07		296,755.00	296,755.00	46.9%
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		531,492.46	531,492.46		1,274,281.00	1,274,281.00	139.8%
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	476,667.00	40,524,913.29	41,001,580.29	0.00	29,576,485.00	29,576,485.00	-27.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,128,416.92</b>	<b>46,756,604.54</b>	<b>51,885,021.46</b>	<b>3,845,014.00</b>	<b>36,028,819.00</b>	<b>39,873,833.00</b>	<b>-23.1%</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>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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	4,336,825.38	4,336,825.38	0.00	3,702,319.00	3,702,319.00	-14.6%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	120,902.33	0.00	120,902.33	175,000.00	0.00	175,000.00	44.7%
Interest		8660	365,411.75	0.00	365,411.75	275,000.00	0.00	275,000.00	-24.7%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	(2,242,391.58)	0.00	(2,242,391.58)	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	100,681.11	0.00	100,681.11	125,041.00	0.00	125,041.00	24.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,001,608.83	135,546.87	1,137,155.70	1,328,206.00	400,000.00	1,728,206.00	52.0%
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		14,504,888.09	14,504,888.09		17,493,131.00	17,493,131.00	20.6%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>(653,787.56)</b>	<b>18,977,260.34</b>	<b>18,323,472.78</b>	<b>1,903,247.00</b>	<b>21,595,450.00</b>	<b>23,498,697.00</b>	<b>28.2%</b>
<b>TOTAL, REVENUES</b>			<b>263,252,993.51</b>	<b>124,772,470.77</b>	<b>388,025,464.28</b>	<b>279,556,901.00</b>	<b>93,725,417.00</b>	<b>373,282,318.00</b>	<b>-3.8%</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	82,686,509.61	23,310,436.55	105,996,946.16	97,361,114.00	21,336,133.00	118,697,247.00	12.0%
Certificated Pupil Support Salaries		1200	5,589,585.92	6,722,817.93	12,312,403.85	6,098,869.00	6,964,504.00	13,063,373.00	6.1%
Certificated Supervisors' and Administrators' Salaries		1300	11,335,319.79	2,867,190.26	14,202,510.05	12,497,154.00	2,858,385.00	15,355,539.00	8.1%
Other Certificated Salaries		1900	2,405,862.70	1,902,729.44	4,308,592.14	2,275,939.00	6,571,209.00	8,847,148.00	105.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>102,017,278.02</b>	<b>34,803,174.18</b>	<b>136,820,452.20</b>	<b>118,233,076.00</b>	<b>37,730,231.00</b>	<b>155,963,307.00</b>	<b>14.0%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,732,527.37	9,905,252.46	11,637,779.83	2,921,730.00	12,476,596.00	15,398,326.00	32.3%
Classified Support Salaries		2200	10,409,383.19	4,010,261.15	14,419,644.34	13,660,553.00	4,660,762.00	18,321,315.00	27.1%
Classified Supervisors' and Administrators' Salaries		2300	3,860,549.41	700,351.55	4,560,900.96	3,966,467.00	624,434.00	4,590,901.00	0.7%
Clerical, Technical and Office Salaries		2400	11,000,705.32	2,005,108.99	13,005,814.31	12,928,717.00	1,852,607.00	14,781,324.00	13.7%
Other Classified Salaries		2900	4,385,628.34	2,642,307.95	7,027,936.29	5,785,337.00	6,993,877.00	12,779,214.00	81.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>31,388,793.63</b>	<b>19,263,282.10</b>	<b>50,652,075.73</b>	<b>39,262,804.00</b>	<b>26,608,276.00</b>	<b>65,871,080.00</b>	<b>30.0%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	16,470,589.10	19,584,021.40	36,054,610.50	22,311,892.00	20,905,190.00	43,217,082.00	19.9%
PERS		3201-3202	6,570,124.79	4,365,498.70	10,935,623.49	9,704,646.00	7,172,708.00	16,877,354.00	54.3%
OASDI/Medicare/Alternative		3301-3302	3,702,326.00	1,998,229.27	5,700,555.27	4,655,945.00	2,686,175.00	7,342,120.00	28.8%
Health and Welfare Benefits		3401-3402	14,327,568.54	5,031,074.72	19,358,643.26	16,773,905.00	6,980,066.00	23,753,971.00	22.7%
Unemployment Insurance		3501-3502	641,037.15	262,030.14	903,067.29	787,364.00	321,621.00	1,108,985.00	22.8%
Workers' Compensation		3601-3602	998,565.62	405,929.16	1,404,494.78	1,181,224.00	482,436.00	1,663,660.00	18.5%
OPEB, Allocated		3701-3702	590,097.41	217,432.80	807,530.21	679,284.00	257,303.00	936,587.00	16.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	(78,310.96)	0.00	(78,310.96)	53,310.00	0.00	53,310.00	-168.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>43,221,997.65</b>	<b>31,864,216.19</b>	<b>75,086,213.84</b>	<b>56,147,570.00</b>	<b>38,805,499.00</b>	<b>94,953,069.00</b>	<b>26.5%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	71,526.16	2,884,671.33	2,956,197.49	3,631,950.00	1,232,163.00	4,864,113.00	64.5%
Books and Other Reference Materials		4200	501,658.38	56,174.46	557,832.84	281,510.00	1,587,768.00	1,869,278.00	235.1%
Materials and Supplies		4300	4,491,192.20	4,251,419.23	8,742,611.43	4,983,333.00	4,090,037.00	9,073,370.00	3.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	2,209,757.20	3,697,196.11	5,906,953.31	2,455,857.00	152,069.00	2,607,926.00	-55.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,274,133.94</b>	<b>10,889,461.13</b>	<b>18,163,595.07</b>	<b>11,352,650.00</b>	<b>7,062,037.00</b>	<b>18,414,687.00</b>	<b>1.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	2,677,193.66	2,677,193.66	0.00	3,664,108.00	3,664,108.00	36.9%
Travel and Conferences		5200	521,646.48	328,100.26	849,746.74	1,054,578.00	416,194.00	1,470,772.00	73.1%
Dues and Memberships		5300	131,999.81	50,647.71	182,647.52	154,427.00	300.00	154,727.00	-15.3%
Insurance		5400 - 5450	0.00	0.00	0.00	2,900,000.00	0.00	2,900,000.00	New
Operations and Housekeeping Services		5500	6,773,339.58	163,820.74	6,937,160.32	5,932,000.00	72,000.00	6,004,000.00	-13.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,453,005.88	521,971.67	2,974,977.55	2,499,137.00	339,206.00	2,838,343.00	-4.6%
Transfers of Direct Costs		5710	(96,066.43)	96,066.43	0.00	(53,271.00)	53,271.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,167,873.37	185,549.35	6,353,422.72	7,884,632.00	835,769.00	8,720,401.00	37.3%
Professional/Consulting Services and Operating Expenditures		5800	10,266,294.81	12,660,308.55	22,926,603.36	11,026,144.00	8,555,048.00	19,581,192.00	-14.6%
Communications		5900	1,270,303.71	25,482.53	1,295,786.24	1,522,665.00	16,100.00	1,538,765.00	18.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>27,488,397.21</b>	<b>16,709,140.90</b>	<b>44,197,538.11</b>	<b>32,920,312.00</b>	<b>13,951,996.00</b>	<b>46,872,308.00</b>	<b>6.1%</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	71,727.63	851.72	72,579.35	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	250,845.55	250,845.55	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	741,169.69	3,590,021.09	4,331,190.78	650,000.00	7,474,471.00	8,124,471.00	87.6%
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	282,932.91	477,431.77	760,364.68	146,480.00	765,554.00	912,034.00	19.9%
Equipment Replacement		6500	0.00	6,986.56	6,986.56	0.00	10,000.00	10,000.00	43.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,095,830.23</b>	<b>4,326,136.69</b>	<b>5,421,966.92</b>	<b>796,480.00</b>	<b>8,250,025.00</b>	<b>9,046,505.00</b>	<b>66.8%</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	(12.00)	0.00	(12.00)	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	157,051.00	0.00	157,051.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	1,531,116.33	1,531,116.33	0.00	1,453,757.00	1,453,757.00	-5.1%
Other Debt Service - Principal		7439	0.00	2,068,798.70	2,068,798.70	0.00	2,224,362.00	2,224,362.00	7.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			157,039.00	3,599,915.03	3,756,954.03	0.00	3,678,119.00	3,678,119.00	-2.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(5,810,591.98)	5,810,591.98	0.00	(3,786,456.00)	3,786,456.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(703,995.87)	0.00	(703,995.87)	(766,228.00)	0.00	(766,228.00)	8.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,514,587.85)	5,810,591.98	(703,995.87)	(4,552,684.00)	3,786,456.00	(766,228.00)	8.8%
TOTAL, EXPENDITURES			206,128,881.83	127,265,918.20	333,394,800.03	254,160,208.00	139,872,639.00	394,032,847.00	18.2%

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>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	552,346.18	552,346.18	5,906,504.00	625,647.00	6,532,151.00	1082.6%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	552,346.18	552,346.18	5,906,504.00	625,647.00	6,532,151.00	1082.6%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	27,367,564.12	0.00	27,367,564.12	2,000,000.00	0.00	2,000,000.00	-92.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			27,367,564.12	0.00	27,367,564.12	2,000,000.00	0.00	2,000,000.00	-92.7%
<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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<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	(19,428,979.08)	19,428,979.08	0.00	(41,032,157.00)	41,032,157.00	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			(19,428,979.08)	19,428,979.08	0.00	(41,032,157.00)	41,032,157.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(46,796,543.20)	19,981,325.26	(26,815,217.94)	(37,125,653.00)	41,657,804.00	4,532,151.00	-116.9%

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	257,863,753.79	0.00	257,863,753.79	273,803,640.00	0.00	273,803,640.00	6.2%
2) Federal Revenue		8100-8299	914,610.36	59,038,605.89	59,953,216.25	5,000.00	36,101,148.00	36,106,148.00	-39.8%
3) Other State Revenue		8300-8599	5,128,416.92	46,756,604.54	51,885,021.46	3,845,014.00	36,028,819.00	39,873,833.00	-23.1%
4) Other Local Revenue		8600-8799	(653,787.56)	18,977,260.34	18,323,472.78	1,903,247.00	21,595,450.00	23,498,697.00	28.2%
5) TOTAL, REVENUES			263,252,993.51	124,772,470.77	388,025,464.28	279,556,901.00	93,725,417.00	373,282,318.00	-3.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		120,054,713.12	68,460,438.33	188,515,151.45	147,118,826.00	73,826,717.00	220,945,543.00	17.2%
2) Instruction - Related Services	2000-2999		27,816,627.80	15,502,933.02	43,319,560.82	31,808,958.00	26,491,334.00	58,300,292.00	34.6%
3) Pupil Services	3000-3999		18,542,893.58	16,085,051.74	34,627,945.32	23,170,458.00	17,445,801.00	40,616,259.00	17.3%
4) Ancillary Services	4000-4999		2,280,741.44	38,893.09	2,319,634.53	2,428,286.00	78,545.00	2,506,831.00	8.1%
5) Community Services	5000-5999		40,550.49	33,681.75	74,232.24	17,500.00	0.00	17,500.00	-76.4%
6) Enterprise	6000-6999		6,817.28	281,332.26	288,149.54	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		14,314,094.80	12,886,000.99	27,200,095.79	23,606,438.00	4,485,111.00	28,091,549.00	3.3%
8) Plant Services	8000-8999		22,674,504.32	10,364,941.99	33,039,446.31	26,009,742.00	13,842,812.00	39,852,554.00	20.6%
9) Other Outgo	9000-9999	Except 7600-7699	397,939.00	3,612,645.03	4,010,584.03	0.00	3,702,319.00	3,702,319.00	-7.7%
10) TOTAL, EXPENDITURES			206,128,881.83	127,265,918.20	333,394,800.03	254,160,208.00	139,872,639.00	394,032,847.00	18.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			57,124,111.68	(2,493,447.43)	54,630,664.25	25,396,693.00	(46,147,222.00)	(20,750,529.00)	-138.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	552,346.18	552,346.18	5,906,504.00	625,647.00	6,532,151.00	1082.6%
b) Transfers Out		7600-7629	27,367,564.12	0.00	27,367,564.12	2,000,000.00	0.00	2,000,000.00	-92.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(19,428,979.08)	19,428,979.08	0.00	(41,032,157.00)	41,032,157.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,796,543.20)	19,981,325.26	(26,815,217.94)	(37,125,653.00)	41,657,804.00	4,532,151.00	-116.9%

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>			10,327,568.48	17,487,877.83	27,815,446.31	(11,728,960.00)	(4,489,418.00)	(16,218,378.00)	-158.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	63,339,308.81	14,610,716.46	77,950,025.27	73,666,877.29	32,098,594.29	105,765,471.58	35.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,339,308.81	14,610,716.46	77,950,025.27	73,666,877.29	32,098,594.29	105,765,471.58	35.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,339,308.81	14,610,716.46	77,950,025.27	73,666,877.29	32,098,594.29	105,765,471.58	35.7%
2) Ending Balance, June 30 (E + F1e)			73,666,877.29	32,098,594.29	105,765,471.58	61,937,917.29	27,609,176.29	89,547,093.58	-15.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	12,769.94	0.00	12,769.94	0.00	0.00	0.00	-100.0%
Stores		9712	1,529,341.09	0.00	1,529,341.09	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	32,098,594.52	32,098,594.52	0.00	27,647,889.63	27,647,889.63	-13.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
Health and Welfare HTA	0000	9760	298,508.00		298,508.00				
Supplemental & Concentration Carryove	0000	9760	7,927,433.00		7,927,433.00				
Offset for Future Deficits	0000	9760	31,441,013.00		31,441,013.00				
Health and Welfare HTA	0000	9760				298,508.00		298,508.00	
Offset for Future Deficits	0000	9760				24,561,168.48		24,561,168.48	
d) Assigned									
Other Assignments (by Resource/Object)		9780	14,419,694.26	0.00	14,419,694.26	15,841,313.46	0.00	15,841,313.46	9.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	18,038,118.00	0.00	18,038,118.00	21,236,927.35	0.00	21,236,927.35	17.7%
Unassigned/Unappropriated Amount			0.00	(0.23)	(0.23)	0.00	(38,713.34)	(38,713.34)	#####

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
2600	Expanded Learning Opportunities Program	8,955,986.57	9,196,961.57
4035	ESSA: Title II, Part A, Supporting Effective Instruction	0.43	0.43
5035	Child Development: Quality Improvement Activities	0.12	0.12
5640	Medi-Cal Billing Option	114,428.30	114,428.30
5650	FEMA Public Assistance Funds	235,311.00	235,311.00
6266	Educator Effectiveness, FY 2021-22	6,254,454.00	4,908,924.00
6300	Lottery: Instructional Materials	2,486,664.39	2,486,664.39
6500	Special Education	1,038,855.07	1,439,854.07
6536	Special Ed: Dispute Prevention and Dispute Resolution	312,944.48	15,081.48
6537	Special Ed: Learning Recovery Support	1,624,659.57	319,306.57
6546	Mental Health-Related Services	436,769.75	338,112.75
6547	Special Education Early Intervention Preschool Grant	1,209,239.00	1,209,239.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	743,950.00	743,950.00
7029	Child Nutrition: Food Service Staff Training Funds	134,190.00	134,190.00
7311	Classified School Employee Professional Development Block Grant	8,160.78	0.00
7388	SB 117 COVID-19 LEA Response Funds	344,163.05	344,163.05
7412	A-G Access/Success Grant	1,228,552.00	1,228,552.00
7413	A-G Learning Loss Mitigation Grant	460,579.00	460,579.00
7425	Expanded Learning Opportunities (ELO) Grant	1,198,868.11	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	962,626.14	150,555.14
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	2,326,546.22	2,339,546.22
9010	Other Restricted Local	2,021,646.54	1,982,470.54

<u>Resource</u>	<u>Description</u>	<u>2021-22 Unaudited Actuals</u>	<u>2022-23 Budget</u>
Total, Restricted Balance		32,098,594.52	27,647,889.63

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	7,327,379.00	8,164,994.00	11.4%
2) Federal Revenue		8100-8299	153,378.53	0.00	-100.0%
3) Other State Revenue		8300-8599	1,828,985.85	1,419,286.00	-22.4%
4) Other Local Revenue		8600-8799	644,482.82	767,353.00	19.1%
5) TOTAL, REVENUES			9,954,226.20	10,351,633.00	4.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,872,015.39	3,710,142.00	-4.2%
2) Classified Salaries		2000-2999	584,288.76	559,623.00	-4.2%
3) Employee Benefits		3000-3999	1,699,618.54	1,928,699.00	13.5%
4) Books and Supplies		4000-4999	661,634.72	751,775.00	13.6%
5) Services and Other Operating Expenditures		5000-5999	3,308,053.06	2,039,770.00	-38.3%
6) Capital Outlay		6000-6999	74,657.16	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,200,267.63	8,990,009.00	-11.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(246,041.43)	1,361,624.00	-653.4%
<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	552,346.18	625,647.00	13.3%
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			(552,346.18)	(625,647.00)	13.3%



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>			(798,387.61)	735,977.00	-192.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,452,421.05	654,033.44	-55.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,452,421.05	654,033.44	-55.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,452,421.05	654,033.44	-55.0%
2) Ending Balance, June 30 (E + F1e)			654,033.44	1,390,010.44	112.5%
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			403,989.89	541,658.89	34.1%
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	250,043.55	614,607.00	145.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	233,744.55	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	2,129,520.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	(40,247.94)		
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	587,387.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	249,645.00		
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			2,926,305.69		
<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	1,604,994.22		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	594,975.30		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	72,302.73		
6) TOTAL, LIABILITIES			2,272,272.25		
<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)			654,033.44		

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	2,881,678.00	4,947,666.00	71.7%
Education Protection Account State Aid - Current Year		8012	3,183,075.00	1,906,355.00	-40.1%
State Aid - Prior Years		8019	0.00	0.00	0.0%
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	1,262,626.00	1,310,973.00	3.8%
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>7,327,379.00</b>	<b>8,164,994.00</b>	<b>11.4%</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	153,378.53	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>153,378.53</b>	<b>0.00</b>	<b>-100.0%</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	21,330.00	22,468.00	5.3%
Lottery - Unrestricted and Instructional Materials		8560	185,198.02	167,281.00	-9.7%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	759,918.56	554,956.00	-27.0%
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	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	862,539.27	674,581.00	-21.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,828,985.85</b>	<b>1,419,286.00</b>	<b>-22.4%</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	9,032.51	8,500.00	-5.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(40,722.64)	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	170,620.77	180,000.00	5.5%
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	505,552.18	578,853.00	14.5%
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>644,482.82</b>	<b>767,353.00</b>	<b>19.1%</b>
<b>TOTAL, REVENUES</b>			<b>9,954,226.20</b>	<b>10,351,633.00</b>	<b>4.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	3,376,750.13	3,232,549.00	-4.3%
Certificated Pupil Support Salaries		1200	146,721.46	132,340.00	-9.8%
Certificated Supervisors' and Administrators' Salaries		1300	348,543.80	345,253.00	-0.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,872,015.39</b>	<b>3,710,142.00</b>	<b>-4.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	30,160.67	21,524.00	-28.6%
Classified Support Salaries		2200	123,356.29	106,497.00	-13.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	259,561.67	278,280.00	7.2%
Other Classified Salaries		2900	171,210.13	153,322.00	-10.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>584,288.76</b>	<b>559,623.00</b>	<b>-4.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,004,005.95	1,159,970.00	15.5%
PERS		3201-3202	106,635.14	137,967.00	29.4%
OASDI/Medicare/Alternative		3301-3302	94,792.51	95,860.00	1.1%
Health and Welfare Benefits		3401-3402	421,496.88	464,454.00	10.2%
Unemployment Insurance		3501-3502	21,558.30	21,347.00	-1.0%
Workers' Compensation		3601-3602	33,304.63	32,022.00	-3.9%
OPEB, Allocated		3701-3702	17,825.13	17,079.00	-4.2%
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>1,699,618.54</b>	<b>1,928,699.00</b>	<b>13.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	31,064.80	39,000.00	25.5%
Books and Other Reference Materials		4200	12,827.77	47,275.00	268.5%
Materials and Supplies		4300	356,653.62	505,000.00	41.6%
Noncapitalized Equipment		4400	261,088.53	160,500.00	-38.5%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>661,634.72</b>	<b>751,775.00</b>	<b>13.6%</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	18,248.26	3,500.00	-80.8%
Dues and Memberships		5300	5,360.41	0.00	-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	2,422,441.04	1,273,000.00	-47.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	515,569.92	419,864.00	-18.6%
Professional/Consulting Services and Operating Expenditures		5800	338,487.38	335,406.00	-0.9%
Communications		5900	7,946.05	8,000.00	0.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,308,053.06</b>	<b>2,039,770.00</b>	<b>-38.3%</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	74,657.16	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>74,657.16</b>	<b>0.00</b>	<b>-100.0%</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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>10,200,267.63</b>	<b>8,990,009.00</b>	<b>-11.9%</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	552,346.18	625,647.00	13.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			552,346.18	625,647.00	13.3%
<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)			(552,346.18)	(625,647.00)	13.3%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	7,327,379.00	8,164,994.00	11.4%
2) Federal Revenue		8100-8299	153,378.53	0.00	-100.0%
3) Other State Revenue		8300-8599	1,828,985.85	1,419,286.00	-22.4%
4) Other Local Revenue		8600-8799	644,482.82	767,353.00	19.1%
5) TOTAL, REVENUES			9,954,226.20	10,351,633.00	4.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		5,685,713.37	5,811,167.00	2.2%
2) Instruction - Related Services	2000-2999		946,444.36	994,232.00	5.0%
3) Pupil Services	3000-3999		268,389.07	246,734.00	-8.1%
4) Ancillary Services	4000-4999		179,569.73	69,258.00	-61.4%
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		473,899.03	402,764.00	-15.0%
8) Plant Services	8000-8999		2,615,004.61	1,465,854.00	-43.9%
9) Other Outgo	9000-9999	Except 7600-7699	31,247.46	0.00	-100.0%
10) TOTAL, EXPENDITURES			10,200,267.63	8,990,009.00	-11.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(246,041.43)	1,361,624.00	-653.4%
<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	552,346.18	625,647.00	13.3%
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			(552,346.18)	(625,647.00)	13.3%

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>			(798,387.61)	735,977.00	-192.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,452,421.05	654,033.44	-55.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,452,421.05	654,033.44	-55.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,452,421.05	654,033.44	-55.0%
2) Ending Balance, June 30 (E + F1e)			654,033.44	1,390,010.44	112.5%
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			403,989.89	541,658.89	34.1%
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	250,043.55	614,607.00	145.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	233,744.55	New

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
2600	Expanded Learning Opportunities Program	50,000.00	50,000.00
6266	Educator Effectiveness, FY 2021-22	102,961.00	102,961.00
6300	Lottery: Instructional Materials	99,212.72	99,212.72
7311	Classified School Employee Professional Development Block	1,455.00	1,455.00
7412	A-G Access/Success Grant	96,941.00	225,403.00
7413	A-G Learning Loss Mitigation Grant	14,405.00	23,612.00
7425	Expanded Learning Opportunities (ELO) Grant	18,646.87	18,646.87
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessio	20,368.30	20,368.30
<b>Total, Restricted Balance</b>		<b>403,989.89</b>	<b>541,658.89</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	790,556.00	821,302.00	3.9%
4) Other Local Revenue		8600-8799	2,311.81	0.00	-100.0%
5) TOTAL, REVENUES			792,867.81	821,302.00	3.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	252,756.85	263,997.00	4.4%
2) Classified Salaries		2000-2999	142,168.59	142,032.00	-0.1%
3) Employee Benefits		3000-3999	147,003.73	175,802.00	19.6%
4) Books and Supplies		4000-4999	53,965.80	65,851.00	22.0%
5) Services and Other Operating Expenditures		5000-5999	107,865.48	121,820.00	12.9%
6) Capital Outlay		6000-6999	7,434.07	15,000.00	101.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	33,908.39	36,800.00	8.5%
9) TOTAL, EXPENDITURES			745,102.91	821,302.00	10.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			47,764.90	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>			47,764.90	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,708.34	145,473.24	48.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			97,708.34	145,473.24	48.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,708.34	145,473.24	48.9%
2) Ending Balance, June 30 (E + F1e)			145,473.24	145,473.24	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			140,841.86	140,841.86	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,631.38	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	4,631.38	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	178,821.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,379.74)		
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			175,442.23		
<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	9,976.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	19,992.56		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			29,968.99		
<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)			145,473.24		

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	747,941.00	787,806.00	5.3%
All Other State Revenue	All Other	8590	42,615.00	33,496.00	-21.4%
TOTAL, OTHER STATE REVENUE			790,556.00	821,302.00	3.9%



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	411.77	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,417.96)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	2,499.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,819.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,311.81	0.00	-100.0%
<b>TOTAL, REVENUES</b>			792,867.81	821,302.00	3.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	202,602.79	215,000.00	6.1%
Certificated Pupil Support Salaries		1200	6,396.19	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	43,757.87	48,997.00	12.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>252,756.85</b>	<b>263,997.00</b>	<b>4.4%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	2,147.95	0.00	-100.0%
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	110,075.21	121,507.00	10.4%
Other Classified Salaries		2900	29,945.43	20,525.00	-31.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>142,168.59</b>	<b>142,032.00</b>	<b>-0.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	58,982.43	83,919.00	42.3%
PERS		3201-3202	30,593.95	35,988.00	17.6%
OASDI/Medicare/Alternative		3301-3302	13,866.36	14,695.00	6.0%
Health and Welfare Benefits		3401-3402	36,994.72	34,499.00	-6.7%
Unemployment Insurance		3501-3502	2,011.91	2,031.00	0.9%
Workers' Compensation		3601-3602	2,969.94	3,046.00	2.6%
OPEB, Allocated		3701-3702	1,584.42	1,624.00	2.5%
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>147,003.73</b>	<b>175,802.00</b>	<b>19.6%</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	50,524.36	40,851.00	-19.1%
Noncapitalized Equipment		4400	3,441.44	25,000.00	626.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>53,965.80</b>	<b>65,851.00</b>	<b>22.0%</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	4,689.03	12,000.00	155.9%
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	10,954.07	20,000.00	82.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,912.38	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	90,310.00	89,820.00	-0.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>107,865.48</b>	<b>121,820.00</b>	<b>12.9%</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	0.00	0.00	0.0%
Equipment		6400	7,434.07	15,000.00	101.8%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>7,434.07</b>	<b>15,000.00</b>	<b>101.8%</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	33,908.39	36,800.00	8.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			33,908.39	36,800.00	8.5%
TOTAL, EXPENDITURES			745,102.91	821,302.00	10.2%

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	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(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 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%
<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)			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	790,556.00	821,302.00	3.9%
4) Other Local Revenue		8600-8799	2,311.81	0.00	-100.0%
5) TOTAL, REVENUES			792,867.81	821,302.00	3.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		453,488.82	525,549.00	15.9%
2) Instruction - Related Services	2000-2999		246,937.15	258,953.00	4.9%
3) Pupil Services	3000-3999		7,672.59	0.00	-100.0%
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		33,908.39	36,800.00	8.5%
8) Plant Services	8000-8999		3,095.96	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			745,102.91	821,302.00	10.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			47,764.90	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>			47,764.90	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	97,708.34	145,473.24	48.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			97,708.34	145,473.24	48.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			97,708.34	145,473.24	48.9%
2) Ending Balance, June 30 (E + F1e)					
			145,473.24	145,473.24	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	140,841.86	140,841.86	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	4,631.38	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	4,631.38	New

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
6371	CalWORKs for ROCP or Adult Education	17,659.00	17,659.00
6391	Adult Education Program	123,182.86	123,182.86
Total, Restricted Balance		<u>140,841.86</u>	<u>140,841.86</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	286,162.64	0.00	-100.0%
3) Other State Revenue		8300-8599	2,797,385.00	2,230,555.00	-20.3%
4) Other Local Revenue		8600-8799	(20,277.08)	0.00	-100.0%
5) TOTAL, REVENUES			3,063,270.56	2,230,555.00	-27.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	946,626.19	783,730.00	-17.2%
2) Classified Salaries		2000-2999	787,232.44	494,423.00	-37.2%
3) Employee Benefits		3000-3999	764,577.70	634,135.00	-17.1%
4) Books and Supplies		4000-4999	40,182.27	113,640.00	182.8%
5) Services and Other Operating Expenditures		5000-5999	18,102.02	6,100.00	-66.3%
6) Capital Outlay		6000-6999	278,307.08	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	199,454.11	198,527.00	-0.5%
9) TOTAL, EXPENDITURES			3,034,481.81	2,230,555.00	-26.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			28,788.75	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>			28,788.75	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	544,632.69	573,421.44	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			544,632.69	573,421.44	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			544,632.69	573,421.44	5.3%
2) Ending Balance, June 30 (E + F1e)			573,421.44	573,421.44	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			599,083.81	599,083.81	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	207.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(25,662.37)	(25,869.37)	0.8%

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	1,353,323.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(25,577.82)		
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	447,452.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,775,197.99		
<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	94,211.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	23,883.23		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,083,682.24		
6) TOTAL, LIABILITIES			1,201,776.55		
<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)			573,421.44		

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	286,162.64	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>286,162.64</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	2,394,064.24	2,155,728.00	-10.0%
All Other State Revenue	All Other	8590	403,320.76	74,827.00	-81.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,797,385.00</b>	<b>2,230,555.00</b>	<b>-20.3%</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	5,507.53	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(25,784.61)	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	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>(20,277.08)</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,063,270.56</b>	<b>2,230,555.00</b>	<b>-27.2%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	811,360.13	690,229.00	-14.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	105,259.35	93,501.00	-11.2%
Other Certificated Salaries		1900	30,006.71	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>946,626.19</b>	<b>783,730.00</b>	<b>-17.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	543,240.71	375,383.00	-30.9%
Classified Support Salaries		2200	30,602.64	18,384.00	-39.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	203,081.00	100,656.00	-50.4%
Other Classified Salaries		2900	10,308.09	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>787,232.44</b>	<b>494,423.00</b>	<b>-37.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	173,265.12	183,597.00	6.0%
PERS		3201-3202	224,301.08	169,677.00	-24.4%
OASDI/Medicare/Alternative		3301-3302	85,750.22	60,015.00	-30.0%
Health and Welfare Benefits		3401-3402	253,108.06	199,757.00	-21.1%
Unemployment Insurance		3501-3502	8,215.22	6,390.00	-22.2%
Workers' Compensation		3601-3602	13,003.05	9,586.00	-26.3%
OPEB, Allocated		3701-3702	6,934.95	5,113.00	-26.3%
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>764,577.70</b>	<b>634,135.00</b>	<b>-17.1%</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	6,869.00	New
Materials and Supplies		4300	35,674.47	106,771.00	199.3%
Noncapitalized Equipment		4400	4,507.80	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>40,182.27</b>	<b>113,640.00</b>	<b>182.8%</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	4,084.55	2,000.00	-51.0%
Dues and Memberships		5300	4,234.12	2,000.00	-52.8%
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	356.64	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	9,419.52	2,000.00	-78.8%
Communications		5900	7.19	100.00	1290.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>18,102.02</b>	<b>6,100.00</b>	<b>-66.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	241,384.85	0.00	-100.0%
Buildings and Improvements of Buildings		6200	36,922.23	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>278,307.08</b>	<b>0.00</b>	<b>-100.0%</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	199,454.11	198,527.00	-0.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>199,454.11</b>	<b>198,527.00</b>	<b>-0.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,034,481.81</b>	<b>2,230,555.00</b>	<b>-26.5%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<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)			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	286,162.64	0.00	-100.0%
3) Other State Revenue		8300-8599	2,797,385.00	2,230,555.00	-20.3%
4) Other Local Revenue		8600-8799	(20,277.08)	0.00	-100.0%
5) TOTAL, REVENUES			3,063,270.56	2,230,555.00	-27.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,999,659.23	1,718,187.00	-14.1%
2) Instruction - Related Services	2000-2999		509,407.15	289,082.00	-43.3%
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		199,454.11	198,527.00	-0.5%
8) Plant Services	8000-8999		325,961.32	24,759.00	-92.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,034,481.81	2,230,555.00	-26.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			28,788.75	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>			28,788.75	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	544,632.69	573,421.44	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			544,632.69	573,421.44	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			544,632.69	573,421.44	5.3%
2) Ending Balance, June 30 (E + F1e)			573,421.44	573,421.44	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			599,083.81	599,083.81	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	207.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(25,662.37)	(25,869.37)	0.8%

<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	126,600.00	126,600.00
6130	Child Development: Center-Based Reserve Account	472,483.81	472,483.81
Total, Restricted Balance		<u>599,083.81</u>	<u>599,083.81</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	14,793,505.95	12,603,583.00	-14.8%
3) Other State Revenue		8300-8599	794,115.62	4,073,182.00	412.9%
4) Other Local Revenue		8600-8799	(6,220.13)	30,121.00	-584.3%
5) TOTAL, REVENUES			15,581,401.44	16,706,886.00	7.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,341,970.65	5,430,665.00	1.7%
3) Employee Benefits		3000-3999	2,190,127.00	2,430,131.00	11.0%
4) Books and Supplies		4000-4999	5,188,425.04	6,721,295.00	29.5%
5) Services and Other Operating Expenditures		5000-5999	794,887.98	951,647.00	19.7%
6) Capital Outlay		6000-6999	131,312.12	200,000.00	52.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	470,633.37	530,901.00	12.8%
9) TOTAL, EXPENDITURES			14,117,356.16	16,264,639.00	15.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,464,045.28	442,247.00	-69.8%
<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>			1,464,045.28	442,247.00	-69.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,922,433.12	3,386,478.40	76.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,922,433.12	3,386,478.40	76.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,922,433.12	3,386,478.40	76.2%
2) Ending Balance, June 30 (E + F1e)			3,386,478.40	3,828,725.40	13.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,540.00	0.00	-100.0%
Stores		9712	861,924.61	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,537,954.77	3,844,666.38	51.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	539.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(15,940.98)	(16,479.98)	3.4%

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	974,618.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	(18,420.28)		
b) in Banks		9120	62,672.26		
c) in Revolving Cash Account		9130	2,540.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	1,614,388.23		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	360,103.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	59,775.73		
6) Stores		9320	861,924.61		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,917,602.04		
<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	344,827.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	96,295.79		
4) Current Loans		9640			
5) Unearned Revenue		9650	90,000.00		
6) TOTAL, LIABILITIES			531,123.64		
<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)			3,386,478.40		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	13,931,504.02	11,473,958.00	-17.6%
Donated Food Commodities		8221	856,187.93	1,129,625.00	31.9%
All Other Federal Revenue		8290	5,814.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>14,793,505.95</b>	<b>12,603,583.00</b>	<b>-14.8%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	794,115.62	4,073,182.00	412.9%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>794,115.62</b>	<b>4,073,182.00</b>	<b>412.9%</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	7,968.12	29,121.00	265.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,296.85	1,000.00	-76.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(18,485.10)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>(6,220.13)</b>	<b>30,121.00</b>	<b>-584.3%</b>
<b>TOTAL, REVENUES</b>			<b>15,581,401.44</b>	<b>16,706,886.00</b>	<b>7.2%</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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,963,358.99	4,049,780.00	2.2%
Classified Supervisors' and Administrators' Salaries		2300	662,223.20	675,991.00	2.1%
Clerical, Technical and Office Salaries		2400	658,624.37	701,867.00	6.6%
Other Classified Salaries		2900	57,764.09	3,027.00	-94.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,341,970.65</b>	<b>5,430,665.00</b>	<b>1.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,056,723.10	1,250,099.00	18.3%
OASDI/Medicare/Alternative		3301-3302	367,080.51	389,279.00	6.0%
Health and Welfare Benefits		3401-3402	679,362.71	701,147.00	3.2%
Unemployment Insurance		3501-3502	25,479.82	27,154.00	6.6%
Workers' Compensation		3601-3602	40,076.92	40,730.00	1.6%
OPEB, Allocated		3701-3702	21,403.94	21,722.00	1.5%
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>2,190,127.00</b>	<b>2,430,131.00</b>	<b>11.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	691,340.61	770,526.00	11.5%
Noncapitalized Equipment		4400	120,542.41	105,000.00	-12.9%
Food		4700	4,376,542.02	5,845,769.00	33.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,188,425.04</b>	<b>6,721,295.00</b>	<b>29.5%</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	15,392.80	12,000.00	-22.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	271,457.35	282,331.00	4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	417,135.27	521,620.00	25.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,349.58)	30,000.00	-2322.9%
Professional/Consulting Services and Operating Expenditures		5800	70,186.72	78,896.00	12.4%
Communications		5900	22,065.42	26,800.00	21.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>794,887.98</b>	<b>951,647.00</b>	<b>19.7%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	40,100.00	63,000.00	57.1%
Equipment		6400	34,551.26	47,000.00	36.0%
Equipment Replacement		6500	56,660.86	90,000.00	58.8%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>131,312.12</b>	<b>200,000.00</b>	<b>52.3%</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	470,633.37	530,901.00	12.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>470,633.37</b>	<b>530,901.00</b>	<b>12.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>14,117,356.16</b>	<b>16,264,639.00</b>	<b>15.2%</b>



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

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Function

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	14,793,505.95	12,603,583.00	-14.8%
3) Other State Revenue		8300-8599	794,115.62	4,073,182.00	412.9%
4) Other Local Revenue		8600-8799	(6,220.13)	30,121.00	-584.3%
5) TOTAL, REVENUES			15,581,401.44	16,706,886.00	7.2%
<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		13,333,617.13	15,388,407.00	15.4%
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		470,633.37	530,901.00	12.8%
8) Plant Services	8000-8999		313,105.66	345,331.00	10.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,117,356.16	16,264,639.00	15.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,464,045.28	442,247.00	-69.8%
<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>			1,464,045.28	442,247.00	-69.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,922,433.12	3,386,478.40	76.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,922,433.12	3,386,478.40	76.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,922,433.12	3,386,478.40	76.2%
2) Ending Balance, June 30 (E + F1e)			3,386,478.40	3,828,725.40	13.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,540.00	0.00	-100.0%
Stores		9712	861,924.61	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,537,954.77	3,844,666.38	51.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	539.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(15,940.98)	(16,479.98)	3.4%

<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	1,555,235.62	2,689,454.23
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	256,265.56	428,758.56
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Co	22,121.39	22,121.39
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs	698,518.20	698,518.20
5810	Other Restricted Federal	5,814.00	5,814.00
<b>Total, Restricted Balance</b>		<b>2,537,954.77</b>	<b>3,844,666.38</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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(83,471.43)	0.00	-100.0%
5) TOTAL, REVENUES			(83,471.43)	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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(83,471.43)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,070,048.00	2,149,011.00	-78.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,070,048.00	2,149,011.00	-78.7%

Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

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>			9,986,576.57	2,149,011.00	-78.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,103,975.89	15,090,552.46	195.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,103,975.89	15,090,552.46	195.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,103,975.89	15,090,552.46	195.7%
2) Ending Balance, June 30 (E + F1e)			15,090,552.46	17,239,563.46	14.2%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	10,323,035.00	New
d) Assigned					
Other Assignments		9780	15,090,552.46	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	6,916,528.46	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	5,117,219.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	(96,715.46)		
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	10,070,048.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			15,090,552.46		
<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)			15,090,552.46		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	14,199.57	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(97,671.00)	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>(83,471.43)</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>(83,471.43)</b>	<b>0.00</b>	<b>-100.0%</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/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	10,070,048.00	2,149,011.00	-78.7%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			10,070,048.00	2,149,011.00	-78.7%
<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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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 (a - b + c - d + e)</b>			10,070,048.00	2,149,011.00	-78.7%

Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Function

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	(83,471.43)	0.00	-100.0%
5) TOTAL, REVENUES			(83,471.43)	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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(83,471.43)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,070,048.00	2,149,011.00	-78.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,070,048.00	2,149,011.00	-78.7%

Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Function

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>			9,986,576.57	2,149,011.00	-78.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,103,975.89	15,090,552.46	195.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,103,975.89	15,090,552.46	195.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,103,975.89	15,090,552.46	195.7%
2) Ending Balance, June 30 (E + F1e)			15,090,552.46	17,239,563.46	14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	10,323,035.00	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,090,552.46	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	6,916,528.46	New



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	(801,072.45)	120,000.00	-115.0%
5) TOTAL, REVENUES			(801,072.45)	120,000.00	-115.0%
<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	3,670.39	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	55,065.17	18,250.00	-66.9%
6) Capital Outlay		6000-6999	22,320,662.09	7,218,191.00	-67.7%
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			22,379,397.65	7,236,441.00	-67.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(23,180,470.10)	(7,116,441.00)	-69.3%
<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	35,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,000,000.00	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>			11,819,529.90	(7,116,441.00)	-160.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,244,532.51	51,064,062.41	30.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,244,532.51	51,064,062.41	30.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,244,532.51	51,064,062.41	30.1%
2) Ending Balance, June 30 (E + F1e)			51,064,062.41	43,947,621.41	-13.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			52,112,256.38	44,995,815.38	-13.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	8,050.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,048,193.97)	(1,056,243.97)	0.8%

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	55,459,998.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,048,193.97)		
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	115,996.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			54,527,800.91		
<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	3,463,738.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,463,738.50		
<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) (G9 + H2) - (I6 + J2)			51,064,062.41		

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%
<b>TOTAL, FEDERAL REVENUE</b>			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%
<b>TOTAL, OTHER STATE REVENUE</b>			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	255,171.40	120,000.00	-53.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	(1,056,243.85)	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			(801,072.45)	120,000.00	-115.0%
<b>TOTAL, REVENUES</b>			(801,072.45)	120,000.00	-115.0%



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	3,670.39	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,670.39	0.00	-100.0%
<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	18,250.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	55,056.61	0.00	-100.0%
Communications		5900	8.56	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			55,065.17	18,250.00	-66.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	4,317.54	0.00	-100.0%
Land Improvements		6170	55,878.64	0.00	-100.0%
Buildings and Improvements of Buildings		6200	22,260,465.91	7,218,191.00	-67.6%
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>			22,320,662.09	7,218,191.00	-67.7%
<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>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			22,379,397.65	7,236,441.00	-67.7%

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	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	35,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			35,000,000.00	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)			35,000,000.00	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	(801,072.45)	120,000.00	-115.0%
5) TOTAL, REVENUES			(801,072.45)	120,000.00	-115.0%
<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		22,379,397.65	7,236,441.00	-67.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,379,397.65	7,236,441.00	-67.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(23,180,470.10)	(7,116,441.00)	-69.3%
<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	35,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,000,000.00	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>			11,819,529.90	(7,116,441.00)	-160.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,244,532.51	51,064,062.41	30.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,244,532.51	51,064,062.41	30.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,244,532.51	51,064,062.41	30.1%
2) Ending Balance, June 30 (E + F1e)			51,064,062.41	43,947,621.41	-13.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			52,112,256.38	44,995,815.38	-13.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	8,050.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,048,193.97)	(1,056,243.97)	0.8%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
9010	Other Restricted Local	52,112,256.38	44,995,815.38
Total, Restricted Balance		<u>52,112,256.38</u>	<u>44,995,815.38</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	15,182,055.41	3,749,356.00	-75.3%
5) TOTAL, REVENUES			15,182,055.41	3,749,356.00	-75.3%
<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	406,132.30	800,000.00	97.0%
5) Services and Other Operating Expenditures		5000-5999	346,712.78	2,233,082.00	544.1%
6) Capital Outlay		6000-6999	2,561,282.88	5,898,671.00	130.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,314,127.96	8,931,753.00	169.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,867,927.45	(5,182,397.00)	-143.7%
<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>			11,867,927.45	(5,182,397.00)	-143.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,773,618.21	22,641,545.66	110.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,773,618.21	22,641,545.66	110.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,773,618.21	22,641,545.66	110.2%
2) Ending Balance, June 30 (E + F1e)			22,641,545.66	17,459,148.66	-22.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,872,564.76	13,188,838.76	2.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	2,628,942.00	New
d) Assigned					
Other Assignments		9780	9,768,980.90	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	1,641,367.90	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	23,322,533.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	(440,795.88)		
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	62,089.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	64,326.01		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			23,008,153.11		
<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	366,607.45		
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			366,607.45		
<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)			22,641,545.66		

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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
Interest		8660	81,720.55	114,450.00	40.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(443,466.33)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	14,633,116.68	3,025,000.00	-79.3%
Other Local Revenue					
All Other Local Revenue		8699	910,684.51	609,906.00	-33.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>15,182,055.41</b>	<b>3,749,356.00</b>	<b>-75.3%</b>
<b>TOTAL, REVENUES</b>			<b>15,182,055.41</b>	<b>3,749,356.00</b>	<b>-75.3%</b>

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%
<b>TOTAL, CERTIFICATED SALARIES</b>			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%
<b>TOTAL, CLASSIFIED SALARIES</b>			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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			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	382,893.36	150,000.00	-60.8%
Noncapitalized Equipment		4400	23,238.94	650,000.00	2697.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			406,132.30	800,000.00	97.0%

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	9,793.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	271.39	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	336,630.63	2,233,082.00	563.4%
Communications		5900	17.76	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>346,712.78</b>	<b>2,233,082.00</b>	<b>544.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	28,750.00	250,000.00	769.6%
Land Improvements		6170	145,166.87	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,260,748.07	5,648,671.00	149.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	126,617.94	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>2,561,282.88</b>	<b>5,898,671.00</b>	<b>130.3%</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>TOTAL, EXPENDITURES</b>			<b>3,314,127.96</b>	<b>8,931,753.00</b>	<b>169.5%</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: 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	15,182,055.41	3,749,356.00	-75.3%
5) TOTAL, REVENUES			15,182,055.41	3,749,356.00	-75.3%
<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		300,055.86	2,233,082.00	644.2%
8) Plant Services	8000-8999		3,014,072.10	6,698,671.00	122.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,314,127.96	8,931,753.00	169.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			11,867,927.45	(5,182,397.00)	-143.7%
<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>			11,867,927.45	(5,182,397.00)	-143.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,773,618.21	22,641,545.66	110.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,773,618.21	22,641,545.66	110.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,773,618.21	22,641,545.66	110.2%
2) Ending Balance, June 30 (E + F1e)			22,641,545.66	17,459,148.66	-22.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			12,872,564.76	13,188,838.76	2.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	2,628,942.00	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,768,980.90	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	1,641,367.90	New



<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
9010	Other Restricted Local	12,872,564.76	13,188,838.76
Total, Restricted Balance		<u>12,872,564.76</u>	<u>13,188,838.76</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	(4,368.12)	0.00	-100.0%
5) TOTAL, REVENUES			(4,368.12)	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	340,986.19	430,000.00	26.1%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	62,582.64	76,000.00	21.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			403,568.83	506,000.00	25.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(407,936.95)	(506,000.00)	24.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,297,516.12	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			17,297,516.12	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>			16,889,579.17	(506,000.00)	-103.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	480,038.19	17,369,617.36	3518.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			480,038.19	17,369,617.36	3518.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			480,038.19	17,369,617.36	3518.4%
2) Ending Balance, June 30 (E + F1e)			17,369,617.36	16,863,617.36	-2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	77,081.00	New
d) Assigned					
Other Assignments		9780	17,369,617.36	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	16,786,536.36	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	337,820.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,384.81)		
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	732.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	17,297,516.12		
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			17,629,684.60		
<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	217,311.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	42,755.56		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			260,067.24		
<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)			17,369,617.36		

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	2,112.68	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,480.80)	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			(4,368.12)	0.00	-100.0%
TOTAL, REVENUES			(4,368.12)	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%
<b>TOTAL, CLASSIFIED SALARIES</b>			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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			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	234,272.48	129,000.00	-44.9%
Noncapitalized Equipment		4400	106,713.71	301,000.00	182.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			340,986.19	430,000.00	26.1%

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	76,000.00	New
Buildings and Improvements of Buildings		6200	56,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	6,582.64	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>			62,582.64	76,000.00	21.4%
<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>			403,568.83	506,000.00	25.4%

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	17,297,516.12	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			17,297,516.12	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) 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 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)			17,297,516.12	0.00	-100.0%

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

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	(4,368.12)	0.00	-100.0%
5) TOTAL, REVENUES			(4,368.12)	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		403,568.83	506,000.00	25.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			403,568.83	506,000.00	25.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(407,936.95)	(506,000.00)	24.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,297,516.12	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			17,297,516.12	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>			16,889,579.17	(506,000.00)	-103.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	480,038.19	17,369,617.36	3518.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			480,038.19	17,369,617.36	3518.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			480,038.19	17,369,617.36	3518.4%
2) Ending Balance, June 30 (E + F1e)			17,369,617.36	16,863,617.36	-2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	77,081.00	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,369,617.36	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	16,786,536.36	New

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
<hr/>		<hr/>	
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	165,708.90	0.00	-100.0%
4) Other Local Revenue		8600-8799	16,359,462.16	0.00	-100.0%
5) TOTAL, REVENUES			16,525,171.06	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	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	14,997,387.77	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,997,387.77	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,527,783.29	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	1,847,748.40	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			1,847,748.40	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>			3,375,531.69	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,938,912.16	23,314,443.85	16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,938,912.16	23,314,443.85	16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,938,912.16	23,314,443.85	16.9%
2) Ending Balance, June 30 (E + F1e)			23,314,443.85	23,314,443.85	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			23,314,443.85	23,314,443.85	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	23,763,575.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	(449,131.58)		
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			23,314,443.85		
<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)			23,314,443.85		

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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	165,708.90	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			165,708.90	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	15,516,196.21	0.00	-100.0%
Unsecured Roll		8612	248,211.51	0.00	-100.0%
Prior Years' Taxes		8613	568,061.28	0.00	-100.0%
Supplemental Taxes		8614	437,952.11	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	42,159.62	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(453,118.57)	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			16,359,462.16	0.00	-100.0%
<b>TOTAL, REVENUES</b>			16,525,171.06	0.00	-100.0%



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	7,685,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	7,312,387.77	0.00	-100.0%
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>14,997,387.77</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>14,997,387.77</b>	<b>0.00</b>	<b>-100.0%</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(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%
All Other Financing Sources		8979	1,847,748.40	0.00	-100.0%
<b>(c) TOTAL, SOURCES</b>			1,847,748.40	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%
<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)			1,847,748.40	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	165,708.90	0.00	-100.0%
4) Other Local Revenue		8600-8799	16,359,462.16	0.00	-100.0%
5) TOTAL, REVENUES			16,525,171.06	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	14,997,387.77	0.00	-100.0%
10) TOTAL, EXPENDITURES			14,997,387.77	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			1,527,783.29	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	1,847,748.40	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			1,847,748.40	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>			3,375,531.69	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,938,912.16	23,314,443.85	16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,938,912.16	23,314,443.85	16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,938,912.16	23,314,443.85	16.9%
2) Ending Balance, June 30 (E + F1e)			23,314,443.85	23,314,443.85	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			23,314,443.85	23,314,443.85	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>
9010	Other Restricted Local	23,314,443.85	23,314,443.85
Total, Restricted Balance		<u>23,314,443.85</u>	<u>23,314,443.85</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	8,764.00	8,150.00	-7.0%
4) Other Local Revenue		8600-8799	19,064,262.95	20,447,833.00	7.3%
5) TOTAL, REVENUES			19,073,026.95	20,455,983.00	7.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	459.00	0.00	-100.0%
2) Classified Salaries		2000-2999	11,712,354.64	12,255,379.00	4.6%
3) Employee Benefits		3000-3999	(7,098,347.36)	5,412,318.00	-176.2%
4) Books and Supplies		4000-4999	3,307,132.38	2,414,342.00	-27.0%
5) Services and Other Operating Expenses		5000-5999	(4,840,599.52)	(7,716,151.00)	59.4%
6) Depreciation and Amortization		6000-6999	1,948,746.00	1,573,574.00	-19.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,029,745.14	13,939,462.00	177.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,043,281.81	6,516,521.00	-53.6%
<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	5,906,504.00	New
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	(5,906,504.00)	New

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>			14,043,281.81	610,017.00	-95.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	400,885.20	14,444,167.01	3503.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,885.20	14,444,167.01	3503.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			400,885.20	14,444,167.01	3503.1%
2) Ending Net Position, June 30 (E + F1e)			14,444,167.01	15,054,184.01	4.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	11,245.00	New
b) Restricted Net Position		9797	14,432,922.49	1,036,516.00	-92.8%
c) Unrestricted Net Position		9790	11,244.52	14,006,423.01	124462.2%

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	14,844,441.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	(280,559.95)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,265,914.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	125,723.02		
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	30,705,481.94		
g) Accumulated Depreciation - Equipment		9445	(18,390,935.00)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			28,270,066.05		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	1,598,761.00		
2) TOTAL, DEFERRED OUTFLOWS			1,598,761.00		



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,122,908.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	14,541.25		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	6,817,406.00		
b) Total/Net OPEB Liability		9664	2,297,592.00		
c) Compensated Absences		9665	322,192.71		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	2,068,461.68		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			12,643,102.04		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	2,781,558.00		
2) TOTAL, DEFERRED INFLOWS			2,781,558.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			14,444,167.01		

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	8,764.00	8,150.00	-7.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			8,764.00	8,150.00	-7.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	25,028.94	75,000.00	199.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(274,796.19)	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	19,291,683.74	19,300,563.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22,346.46	1,072,270.00	4698.4%
<b>TOTAL, OTHER LOCAL REVENUE</b>			19,064,262.95	20,447,833.00	7.3%
<b>TOTAL, REVENUES</b>			19,073,026.95	20,455,983.00	7.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	459.00	0.00	-100.0%
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>			459.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	10,070,218.03	10,260,073.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	849,675.14	1,360,090.00	60.1%
Clerical, Technical and Office Salaries		2400	501,172.35	635,216.00	26.7%
Other Classified Salaries		2900	291,289.12	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			11,712,354.64	12,255,379.00	4.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	24,944.74	23,393.00	-6.2%
PERS		3201-3202	2,138,941.84	3,066,436.00	43.4%
OASDI/Medicare/Alternative		3301-3302	835,556.18	922,940.00	10.5%
Health and Welfare Benefits		3401-3402	1,060,728.26	1,197,336.00	12.9%
Unemployment Insurance		3501-3502	57,241.04	61,277.00	7.1%
Workers' Compensation		3601-3602	84,968.11	91,915.00	8.2%
OPEB, Allocated		3701-3702	46,851.47	49,021.00	4.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	(11,347,579.00)	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			(7,098,347.36)	5,412,318.00	-176.2%
<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	3,291,885.08	2,414,342.00	-26.7%
Noncapitalized Equipment		4400	15,230.30	0.00	-100.0%
Food		4700	17.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			3,307,132.38	2,414,342.00	-27.0%

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	340,544.49	36,098.00	-89.4%
Dues and Memberships		5300	4,476.00	4,416.00	-1.3%
Insurance		5400-5450	0.00	346,841.00	New
Operations and Housekeeping Services		5500	35,538.93	28,108.00	-20.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	799,613.02	511,536.00	-36.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,870,183.47)	(9,170,265.00)	33.5%
Professional/Consulting Services and Operating Expenditures		5800	820,270.00	512,090.00	-37.6%
Communications		5900	29,141.51	15,025.00	-48.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>(4,840,599.52)</b>	<b>(7,716,151.00)</b>	<b>59.4%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	1,948,746.00	1,573,574.00	-19.3%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>1,948,746.00</b>	<b>1,573,574.00</b>	<b>-19.3%</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%
<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>5,029,745.14</b>	<b>13,939,462.00</b>	<b>177.1%</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>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	5,906,504.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	5,906,504.00	New
<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)			0.00	(5,906,504.00)	New

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	8,764.00	8,150.00	-7.0%
4) Other Local Revenue		8600-8799	19,064,262.95	20,447,833.00	7.3%
5) TOTAL, REVENUES			19,073,026.95	20,455,983.00	7.3%
<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		5,029,745.14	13,939,462.00	177.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			5,029,745.14	13,939,462.00	177.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			14,043,281.81	6,516,521.00	-53.6%
<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	5,906,504.00	New
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	(5,906,504.00)	New

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>			14,043,281.81	610,017.00	-95.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	400,885.20	14,444,167.01	3503.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,885.20	14,444,167.01	3503.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			400,885.20	14,444,167.01	3503.1%
2) Ending Net Position, June 30 (E + F1e)			14,444,167.01	15,054,184.01	4.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	11,245.00	New
b) Restricted Net Position		9797	14,432,922.49	1,036,516.00	-92.8%
c) Unrestricted Net Position		9790	11,244.52	14,006,423.01	124462.2%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
9010	Other Restricted Local	14,432,922.49	1,036,516.00
Total, Restricted Net Position		<u>14,432,922.49</u>	<u>1,036,516.00</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	2,236,908.25	2,893,018.00	29.3%
5) TOTAL, REVENUES			2,236,908.25	2,893,018.00	29.3%
<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	2,415,496.06	2,743,032.00	13.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,415,496.06	2,743,032.00	13.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(178,587.81)	149,986.00	-184.0%
<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	149,011.00	New
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	(149,011.00)	New

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>			(178,587.81)	975.00	-100.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,320,745.84	1,142,158.03	-13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,320,745.84	1,142,158.03	-13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,320,745.84	1,142,158.03	-13.5%
2) Ending Net Position, June 30 (E + F1e)			1,142,158.03	1,143,133.03	0.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	273,709.00	New
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,142,158.03	869,424.03	-23.9%

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	10,273,687.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	(194,172.70)		
b) in Banks		9120	42,766.38		
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	54,229.10		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,118.11		
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			10,185,628.76		
<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	9,043,470.73		
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			9,043,470.73		
<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)			1,142,158.03		

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%
<b>TOTAL, OTHER STATE REVENUE</b>			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	30,377.20	210,000.00	591.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(196,240.78)	975.00	-100.5%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,402,771.83	2,682,043.00	11.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,236,908.25	2,893,018.00	29.3%
<b>TOTAL, REVENUES</b>			2,236,908.25	2,893,018.00	29.3%

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	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 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	2,415,496.06	2,743,032.00	13.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,415,496.06</b>	<b>2,743,032.00</b>	<b>13.6%</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>TOTAL, EXPENSES</b>			<b>2,415,496.06</b>	<b>2,743,032.00</b>	<b>13.6%</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	0.00	149,011.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	149,011.00	New
<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)			0.00	(149,011.00)	New



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	2,236,908.25	2,893,018.00	29.3%
5) TOTAL, REVENUES			2,236,908.25	2,893,018.00	29.3%
<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		2,415,496.06	2,743,032.00	13.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,415,496.06	2,743,032.00	13.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(178,587.81)	149,986.00	-184.0%
<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	149,011.00	New
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	(149,011.00)	New

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>			(178,587.81)	975.00	-100.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,320,745.84	1,142,158.03	-13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,320,745.84	1,142,158.03	-13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,320,745.84	1,142,158.03	-13.5%
2) Ending Net Position, June 30 (E + F1e)			1,142,158.03	1,143,133.03	0.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	273,709.00	New
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,142,158.03	869,424.03	-23.9%

<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	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)	18,319.99	18,319.99	20,405.57	20,184.99	20,184.99	20,184.99
<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)						
<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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	18,319.99	18,319.99	20,405.57	20,184.99	20,184.99	20,184.99
<b>5. District 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						
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>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	18,319.99	18,319.99	20,405.57	20,184.99	20,184.99	20,184.99
<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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant 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, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District 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						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. 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>	686.88	686.88	686.88	686.88	686.88	686.88
<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>	686.88	686.88	686.88	686.88	686.88	686.88
<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>	686.88	686.88	686.88	686.88	686.88	686.88

	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	24,701,180.00	142,627.00	24,843,807.00			24,843,807.00
Work in Progress	22,637,410.00		22,637,410.00	25,413,535.00	19,867,634.00	28,183,311.00
Total capital assets not being depreciated	47,338,590.00	142,627.00	47,481,217.00	25,413,535.00	19,867,634.00	53,027,118.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	604,205,352.00	(1.00)	604,205,351.00	24,848,578.00	70,000.00	628,983,929.00
Equipment	29,636,119.00	3.00	29,636,122.00	1,758,395.00	6,341,269.00	25,053,248.00
Total capital assets being depreciated	633,841,471.00	2.00	633,841,473.00	26,606,973.00	6,411,269.00	654,037,177.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(230,193,822.00)	517.00	(230,193,305.00)	(16,601,216.00)	(70,000.00)	(246,724,521.00)
Equipment	(20,296,346.00)		(20,296,346.00)	(1,308,931.00)	(5,199,328.00)	(16,405,949.00)
Total accumulated depreciation	(250,490,168.00)	517.00	(250,489,651.00)	(17,910,147.00)	(5,269,328.00)	(263,130,470.00)
Total capital assets being depreciated, net excluding lease assets	383,351,303.00	519.00	383,351,822.00	8,696,826.00	1,141,941.00	390,906,707.00
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	430,689,893.00	143,146.00	430,833,039.00	34,110,361.00	21,009,575.00	443,933,825.00
<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	22,738,827.00	3,497,200.00	26,236,027.00	4,469,455.00		30,705,482.00
Total capital assets being depreciated	22,738,827.00	3,497,200.00	26,236,027.00	4,469,455.00	0.00	30,705,482.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(15,354,515.15)	(1,087,674.00)	(16,442,189.15)	(1,948,745.00)		(18,390,934.15)
Total accumulated depreciation	(15,354,515.15)	(1,087,674.00)	(16,442,189.15)	(1,948,745.00)	0.00	(18,390,934.15)
Total capital assets being depreciated, net excluding lease assets	7,384,311.85	2,409,526.00	9,793,837.85	2,520,710.00	0.00	12,314,547.85
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	7,384,311.85	2,409,526.00	9,793,837.85	2,520,710.00	0.00	12,314,547.85

Current Expense Formula/Minimum Classroom Compensation

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	136,820,452.20	301	691,862.92	303	136,128,589.28	305	219,252.21	14,646,410.40	307	121,482,178.88	309
2000 - Classified Salaries	50,652,075.73	311	845,847.84	313	49,806,227.89	315	1,310,139.37	2,593,152.00	317	47,213,075.89	319
3000 - Employee Benefits	75,086,213.84	321	1,429,869.73	323	73,656,344.11	325	565,391.83	3,462,131.00	327	70,194,213.11	329
4000 - Books, Supplies Equip Replace. (6500)	18,170,581.63	331	139,879.06	333	18,030,702.57	335	958,426.93	2,272,349.75	337	15,758,352.82	339
5000 - Services... & 7300 - Indirect Costs	43,493,542.24	341	798,404.54	343	42,695,137.70	345	8,590,928.78	1,813,341.86	347	40,881,795.84	349
TOTAL					320,317,001.55	365	TOTAL		295,529,616.54	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	105,366,592.04 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	11,078,356.00 380
3. STRS. . . . .		3101 & 3102	27,914,882.26 382
4. PERS. . . . .		3201 & 3202	3,129,938.20 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	2,538,565.54 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	12,225,877.77 385
7. Unemployment Insurance. . . . .		3501 & 3502	570,911.33 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	888,606.08 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			163,713,729.22 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			1,078,170.54
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			11,388.48 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			0.00 396
14. TOTAL SALARIES AND BENEFITS. . . . .			162,635,558.68 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			55.03%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X'). . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.03%
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). . . . .	295,529,616.54
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
EC Section 41372 allows for the District to reduce expenses for resource code 3210 and 3213 federal funds.	



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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	209,352,684.00		209,352,684.00	86,309,442.00	52,244,903.00	243,417,223.00	8,530,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	44,554,255.00	(20.00)	44,554,235.00		2,648,059.00	41,906,176.00	2,465,000.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	8,692,068.00	5,720,925.00	14,412,993.00	235,696.00	1,144,185.00	13,504,504.00	1,409,478.00
Net Pension Liability		320,887,434.00	320,887,434.00		142,371,702.00	178,515,732.00	
Total/Net OPEB Liability		35,441,211.00	35,441,211.00	3,672,117.00	10,362,480.00	28,750,848.00	
Compensated Absences Payable	1,621,417.00		1,621,417.00	263,195.00		1,884,612.00	
Governmental activities long-term liabilities	264,220,424.00	362,049,550.00	626,269,974.00	90,480,450.00	208,771,329.00	507,979,095.00	12,404,478.00
<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	1,013,227.00	(13.00)	1,013,214.00	1,767,835.00	712,590.00	2,068,459.00	595,760.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability		21,310,071.00	21,310,071.00		14,492,665.00	6,817,406.00	
Total/Net OPEB Liability		2,645,048.00	2,645,048.00	190,707.00	538,163.00	2,297,592.00	
Compensated Absences Payable	332,607.00		332,607.00		10,414.00	322,193.00	
Business-type activities long-term liabilities	1,345,834.00	23,955,106.00	25,300,940.00	1,958,542.00	15,753,832.00	11,505,650.00	595,760.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	371,514,977.96
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	59,203,911.68
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	57,527.22
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,130,230.53
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,884,792.49
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	27,919,910.30
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	76,168.24
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)				35,068,628.78
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)				277,242,437.50

<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)		19,006.87
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,586.43
<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.)	261,740,699.24	12,324.11
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)	261,740,699.24	12,324.11
B. Required effort (Line A.2 times 90%)	235,566,629.32	11,091.70
C. Current year expenditures (Line I.E and Line II.B)	277,242,437.50	14,586.43
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)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	178,847,189.02		178,847,189.02			171,906,385.37
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	20,908.26		20,908.26			19,006.87
<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)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	18,319.99		18,319.99	20,184.99		20,184.99
2. Total Charter Schools ADA (Form A, Line C9)	686.88		686.88	686.88		686.88
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			19,006.87			20,871.87
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2021-22 Actual			2022-23 Budget		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	321,077.57		321,077.57	0.00		0.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	35,506,833.90		35,506,833.90	33,429,998.00		33,429,998.00
5. Unsecured Roll Taxes (Object 8042)	1,681,120.92		1,681,120.92	1,681,121.00		1,681,121.00
6. Prior Years' Taxes (Object 8043)	1,958,151.85		1,958,151.85	1,958,152.00		1,958,152.00
7. Supplemental Taxes (Object 8044)	1,013,401.71		1,013,401.71	814,393.00		814,393.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(3,662,125.97)		(3,662,125.97)	(3,778,949.00)		(3,778,949.00)
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)	8,404,321.19		8,404,321.19	3,702,319.00		3,702,319.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	45,222,781.17	0.00	45,222,781.17	37,807,034.00	0.00	37,807,034.00
<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)	45,222,781.17	0.00	45,222,781.17	37,807,034.00	0.00	37,807,034.00

	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)			2,681,348.14			3,276,207.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	9,309,626.51		9,309,626.51	11,270,348.00		11,270,348.00
<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)	9,309,626.51	0.00	11,990,974.65	11,270,348.00	0.00	14,546,555.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFE - CY (objects 8011 and 8012)	224,305,177.00		224,305,177.00	247,788,611.00		247,788,611.00
25. LCFE/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	224,305,177.00	0.00	224,305,177.00	247,788,611.00	0.00	247,788,611.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	397,979,690.48		397,979,690.48	383,633,951.00		383,633,951.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(1,908,669.96)		(1,908,669.96)	283,500.00		283,500.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			178,847,189.02			171,906,385.37
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9091			1.0981
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			171,906,385.37			203,022,567.11
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			45,222,781.17			37,807,034.00
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)			2,280,824.40			2,504,624.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			138,674,578.85			179,762,088.11
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			138,674,578.85			179,762,088.11
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])			(1,908,669.96)			160,899.37
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			43,314,111.21			37,967,933.37
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)			140,583,248.81			179,601,188.74
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			43,314,111.21			
b. State Subventions (Line D8)			140,583,248.81			
c. Less: Excluded Appropriations (Line C23)			11,990,974.65			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			171,906,385.37			



**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) 13,611,045.43
- 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) 254,278,263.69

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.35%

**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)	14,978,600.20
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,483,686.87
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	71,868.25
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	148,636.66
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)	1,505,689.96
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	21,188,481.94
9. Carry-Forward Adjustment (Part IV, Line F)	(1,739,797.81)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	19,448,684.13

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	192,175,513.95
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	43,473,623.61
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	34,801,302.37
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,499,204.26
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	74,232.24
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	288,149.54
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,498,915.54
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)	2,960,890.80
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)	4,039,357.44
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)	26,638,047.57
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)	2,377,485.09
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)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	703,760.45
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,556,720.62
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	9,138,868.65
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)	323,226,072.13

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

<b>(For information only - not for use when claiming/recovering indirect costs)</b> (Line A8 divided by Line B19)	6.56%
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**D. Preliminary Proposed Indirect Cost Rate**

<b>(For final approved fixed-with-carry-forward rate for use in 2023-24 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a>)</b> (Line A10 divided by Line B19)	6.02%
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**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>21,188,481.94</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>3,026,773.84</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 (8.03%) 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 (8.03%) times Part III, Line B19) or (the highest rate used to recover costs from any program (12.75%) times Part III, Line B19); zero if positive	<u>(1,739,797.81)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(1,739,797.81)</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>6.02%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-869,898.91) is applied to the current year calculation and the remainder (\$-869,898.90) is deferred to one or more future years:	<u>6.29%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-579,932.60) is applied to the current year calculation and the remainder (\$-1,159,865.21) is deferred to one or more future years:	<u>6.38%</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>(1,739,797.81)</u>

Approved indirect cost rate: 8.03%  
Highest rate used in any program: 12.75%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,378,889.60	110,724.83	8.03%
01	3010	7,147,958.66	573,981.08	8.03%
01	3182	432,152.91	25,489.79	5.90%
01	3210	4,135,665.39	332,093.93	8.03%
01	3212	9,939,812.57	798,166.95	8.03%
01	3213	20,831,719.24	1,672,787.05	8.03%
01	3215	711,663.86	57,146.60	8.03%
01	3306	1,094.14	87.86	8.03%
01	3308	70,628.75	5,671.50	8.03%
01	3310	3,434,834.72	275,817.23	8.03%
01	3311	7,611.77	611.23	8.03%
01	3312	379,966.15	30,511.28	8.03%
01	3315	68,487.04	5,499.51	8.03%
01	3318	12,085.95	970.50	8.03%
01	3550	170,755.48	8,537.78	5.00%
01	4035	749,801.12	60,208.99	8.03%
01	4124	68,314.04	3,415.70	5.00%
01	4127	478,659.81	38,330.65	8.01%
01	4203	325,165.55	26,110.74	8.03%
01	4510	23,472.85	1,691.08	7.20%
01	5210	1,565,899.41	115,563.38	7.38%
01	5630	6,246.60	501.60	8.03%
01	5634	7,004.30	562.45	8.03%
01	5640	289,388.51	23,237.92	8.03%
01	5810	172,340.87	5,066.96	2.94%
01	6010	2,499,090.00	124,954.51	5.00%
01	6387	479,230.79	38,482.22	8.03%
01	6388	109,028.92	4,361.15	4.00%
01	6520	71,068.22	5,706.78	8.03%
01	6536	13,039.45	1,047.07	8.03%
01	6537	198,915.51	15,972.92	8.03%
01	6546	1,224,878.22	98,357.72	8.03%
01	6690	96,998.12	7,788.95	8.03%
01	7311	30,030.00	2,411.00	8.03%
01	7388	7,204.20	578.49	8.03%
01	7422	1,378,185.50	110,668.29	8.03%
01	7425	5,784,377.15	464,485.48	8.03%
01	7426	631,353.20	50,697.66	8.03%
01	8150	5,448,627.71	614,946.47	11.29%
01	9010	1,264,257.03	97,346.68	7.70%
11	6391	678,804.45	33,908.39	5.00%
12	5058	216,352.87	17,373.13	8.03%

<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>
12	6105	2,219,152.97	178,197.98	8.03%
12	6127	48,353.23	3,883.00	8.03%
13	5310	8,570,324.01	469,165.41	5.47%
13	5370	11,517.36	1,467.96	12.75%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	741,264.00		1,290,996.95	2,032,260.95
2. State Lottery Revenue	8560	3,910,426.76		1,809,590.26	5,720,017.02
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	(530,000.00)	530,000.00		0.00
6. Total Available (Sum Lines A1 through A5)		4,121,690.76	530,000.00	3,100,587.21	7,752,277.97
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	5,004.30			5,004.30
2. Classified Salaries	2000-2999	831.36			831.36
3. Employee Benefits	3000-3999	1,038.98			1,038.98
4. Books and Supplies	4000-4999	239,316.45		514,710.10	754,026.55
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	435,616.95			435,616.95
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	4,311.23	530,000.00		534,311.23
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 )		686,119.27	530,000.00	514,710.10	1,730,829.37
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	3,435,571.49	0.00	2,585,877.11	6,021,448.60
<b>D. COMMENTS:</b>					

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

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

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	208,832.23	102,495.31	311,327.54	27,337.80	338,665.34	
1110	Regular Education, K-12	147,854,277.55	49,091,081.08	196,945,358.63	17,293,853.56	214,239,212.19	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	3,872,267.16	898,362.69	4,770,629.85	418,910.98	5,189,540.83	
3300	Independent Study Centers	5,694,958.30	1,236,269.05	6,931,227.35	608,633.95	7,539,861.30	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	2,109.23	539,629.08	541,738.31	47,570.27	589,308.58	
3700	Specialized Secondary Programs	146,335.35	15,816.98	162,152.33	14,238.66	176,390.99	
3800	Career Technical Education	6,282,508.39	1,283,827.65	7,566,336.04	664,403.10	8,230,739.14	
4110	Regular Education, Adult	7,216.84	0.00	7,216.84	633.71	7,850.55	
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	3,489,294.24	145,834.48	3,635,128.72	319,202.16	3,954,330.88	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	56,965,187.32	25,146,238.35	82,111,425.67	7,210,238.32	89,321,663.99	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
<b>Other Goals</b>							
7110	Nonagency - Educational	2,383,464.64	268,258.58	2,651,723.22	232,848.91	2,884,572.13	
7150	Nonagency - Other	16,555.35	0.00	16,555.35	1,453.73	18,009.08	
8100	Community Services	74,232.24	0.00	74,232.24	6,518.36	80,750.60	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
<b>Other Costs</b>							
----	Food Services					446,509.58	
----	Enterprise					288,149.54	
----	Facilities Acquisition & Construction					4,747,068.13	
----	Other Outgo					31,961,741.79	
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		672,462.01	672,462.01	1,532,147.17	2,204,609.18	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(703,995.87)	(703,995.87)	
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	226,997,238.84	79,400,275.26	306,397,514.10	27,673,994.81	371,514,977.95	

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	187,337.01	10,760.80	4,087.82	2,738.75	3,907.85	0.00	0.00			0.00	0.00	208,832.23
1110	Regular Education, K-12	138,830,643.67	4,235,318.33	1,977,518.63	124,247.87	156,182.48	6,135.00	2,496,250.70			27,980.87	0.00	147,854,277.55
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	2,658,579.08	0.00	41,797.68	766,041.13	402,859.43	0.00	0.00			2,989.84	0.00	3,872,267.16
3300	Independent Study Centers	4,054,583.15	332,789.90	80,432.66	848,905.45	378,247.14	0.00	0.00			0.00	0.00	5,694,958.30
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	2,109.23	0.00	0.00			0.00	0.00	2,109.23
3700	Specialized Secondary Programs	57,946.86	87,430.19	0.00	0.00	958.30	0.00	0.00			0.00	0.00	146,335.35
3800	Career Technical Education	5,296,456.00	214,216.09	0.00	0.00	770,888.84	0.00	947.46			0.00	0.00	6,282,508.39
4110	Regular Education, Adult	1,526.87	0.00	0.00	5,689.97	0.00	0.00	0.00			0.00	0.00	7,216.84
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	2,207,856.35	727,418.61	234,801.72	39,608.29	269,953.64	0.00	2,006.10			7,649.53	0.00	3,489,294.24
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	39,219,094.40	3,456,992.20	418,935.95	24,339.59	11,324,259.10	2,495,444.88	0.00			121.20	26,000.00	56,965,187.32
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	1,686,841.43	189,431.74	152,452.62	279,969.03	40,773.62	0.00	0.00	0.00	0.00	33,996.20	0.00	2,383,464.64
7150	Nonagency - Other	0.00	0.00	0.00	0.00	16,555.35	0.00	0.00	0.00	0.00	0.00	0.00	16,555.35
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	74,232.24	0.00	0.00	0.00	74,232.24
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		194,200,864.82	9,254,357.86	2,910,027.08	2,091,540.08	13,366,694.98	2,501,579.88	2,499,204.26	74,232.24	0.00	72,737.64	26,000.00	226,997,238.84

\* 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	52,723.28	49,772.03	0.00	102,495.31
1110	Regular Education, K-12	22,175,413.46	24,126,749.67	2,788,917.95	49,091,081.08
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	475,300.41	423,062.28	0.00	898,362.69
3300	Independent Study Centers	701,219.69	535,049.36	0.00	1,236,269.05
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	290,768.91	248,860.17	0.00	539,629.08
3700	Specialized Secondary Programs	15,816.98	0.00	0.00	15,816.98
3800	Career Technical Education	661,677.23	622,150.42	0.00	1,283,827.65
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	71,176.43	74,658.05	0.00	145,834.48
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	19,938,209.73	4,355,052.92	852,975.70	25,146,238.35
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	168,714.51	99,544.07	0.00	268,258.58
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	398,715.83	273,746.18	0.00	672,462.01
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		44,949,736.46	30,808,645.15	3,641,893.65	79,400,275.26



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)	1,647,552.20
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	71,868.25
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	18,100,757.83
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	8,557,812.41
5	Total Central Administration Costs in General Fund and Charter Schools Funds	28,377,990.69
<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)	226,997,238.84
2	Total Allocated Costs (from Form PCR, Column 2, Total)	79,400,275.26
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	306,397,514.10
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	703,760.45
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,556,720.62
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	13,515,410.67
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	16,775,891.74
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		323,173,405.84
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		8.78%

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)	446,509.58				446,509.58
Enterprise (Objects 1000-5999, 6400-6910)		288,149.54			288,149.54
Facilities Acquisition & Construction (Objects 1000-6600)			4,747,068.13		4,747,068.13
Other Outgo (Objects 1000-7999)				31,961,741.79	31,961,741.79
<b>Total Other Costs</b>	446,509.58	288,149.54	4,747,068.13	31,961,741.79	37,443,469.04

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>	4,340,055.27	5,221,585.92	20,448,438.97	14,939,656.30	28,457,160.06	2,351,485.09	3,641,893.65
<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	2.00	2.00	2.00	2.00	2.00		
1110 Regular Education, K-12	841.20	841.20	841.20	841.20	875.00	19.00	1,249.00
3100 Alternative Schools							
3200 Continuation Schools	18.03	18.03	18.03	18.03	17.00		
3300 Independent Study Centers	26.60	26.60	26.60	26.60	21.50		
3400 Opportunity Schools							
3550 Community Day Schools	11.03	11.03	11.03	11.03	10.00		
3700 Specialized Secondary Programs	0.60	0.60	0.60	0.60			
3800 Career Technical Education	25.10	25.10	25.10	25.10	25.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	2.70	2.70	2.70	2.70	3.00		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	218.53	218.53	218.53	21,853.00	175.00		382.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational	6.40	6.40	6.40	6.40	4.00		
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	15.23	15.23	15.23	11.00	11.00		
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	1,167.42	1,167.42	1,167.42	22,797.66	1,143.50	19.00	1,631.00

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>									3,347
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	7,385,603.79	0.00	0.00	0.00	994,335.78	15,547,383.64		23,927,323.21
2000-2999	Classified Salaries	2,137,903.69	0.00	0.00	0.00	376,857.24	8,966,180.20		11,480,941.13
3000-3999	Employee Benefits	3,807,949.44	0.00	0.00	0.00	589,383.36	10,271,763.25		14,669,096.05
4000-4999	Books and Supplies	166,688.47	0.00	0.00	0.00	2,259.05	405,005.51		573,953.03
5000-5999	Services and Other Operating Expenditures	(165,160.88)	0.00	0.00	0.00	2,483.65	6,455,493.70		6,292,816.47
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	21,057.43		21,057.43
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	13,332,984.51	0.00	0.00	0.00	1,965,319.08	41,666,883.73	0.00	56,965,187.32
7310	Transfers of Indirect Costs	325,178.99	0.00	0.00	0.00	6,642.00	5,706.78		337,527.77
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	25,146,238.31							25,146,238.31
	Total Indirect Costs and PCR Allocations	25,471,417.30	0.00	0.00	0.00	6,642.00	5,706.78	0.00	25,483,766.08
	TOTAL COSTS	38,804,401.81	0.00	0.00	0.00	1,971,961.08	41,672,590.51	0.00	82,448,953.40
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	270,874.02	0.00	0.00	0.00	699,549.73	13,775,017.37		14,745,441.12
2000-2999	Classified Salaries	209,809.06	0.00	0.00	0.00	1,049.91	2,334,999.38		2,545,858.35
3000-3999	Employee Benefits	175,305.96	0.00	0.00	0.00	173,296.13	3,814,526.75		4,163,128.84
4000-4999	Books and Supplies	1,493.26	0.00	0.00	0.00	818.50	1,675.89		3,987.65
5000-5999	Services and Other Operating Expenditures	37,532.71	0.00	0.00	0.00	464.99	275,120.17		313,117.87
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	695,015.01	0.00	0.00	0.00	875,179.26	20,201,339.56	0.00	21,771,533.83
7310	Transfers of Indirect Costs	284,827.89	0.00	0.00	0.00	6,642.00	0.00		291,469.89
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	284,827.89	0.00	0.00	0.00	6,642.00	0.00	0.00	291,469.89
	TOTAL BEFORE OBJECT 8980	979,842.90	0.00	0.00	0.00	881,821.26	20,201,339.56	0.00	22,063,003.72
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								22,063,003.72

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	7,114,729.77	0.00	0.00	0.00	294,786.05	1,772,366.27		9,181,882.09
2000-2999	Classified Salaries	1,928,094.63	0.00	0.00	0.00	375,807.33	6,631,180.82		8,935,082.78
3000-3999	Employee Benefits	3,632,643.48	0.00	0.00	0.00	416,087.23	6,457,236.50		10,505,967.21
4000-4999	Books and Supplies	165,195.21	0.00	0.00	0.00	1,440.55	403,329.62		569,965.38
5000-5999	Services and Other Operating Expenditures	(202,693.59)	0.00	0.00	0.00	2,018.66	6,180,373.53		5,979,698.60
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	21,057.43		21,057.43
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,637,969.50	0.00	0.00	0.00	1,090,139.82	21,465,544.17	0.00	35,193,653.49
7310	Transfers of Indirect Costs	40,351.10	0.00	0.00	0.00	0.00	5,706.78		46,057.88
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	25,146,238.31							25,146,238.31
	Total Indirect Costs and PCR Allocations	25,186,589.41	0.00	0.00	0.00	0.00	5,706.78	0.00	25,192,296.19
	TOTAL BEFORE OBJECT 8980	37,824,558.91	0.00	0.00	0.00	1,090,139.82	21,471,250.95	0.00	60,385,949.68
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								60,385,949.68
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	618,903.54	0.00	0.00	0.00	0.00	252,799.58		871,703.12
2000-2999	Classified Salaries	344,484.55	0.00	0.00	0.00	0.00	199,796.91		544,281.46
3000-3999	Employee Benefits	330,821.59	0.00	0.00	0.00	0.00	120,196.55		451,018.14
4000-4999	Books and Supplies	8,198.66	0.00	0.00	0.00	0.00	11,818.97		20,017.63
5000-5999	Services and Other Operating Expenditures	1,651.52	0.00	0.00	0.00	0.00	2,497,711.62		2,499,363.14
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	1,304,059.86	0.00	0.00	0.00	0.00	3,082,323.63	0.00	4,386,383.49
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	1,304,059.86	0.00	0.00	0.00	0.00	3,082,323.63	0.00	4,386,383.49
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								10,100,952.77
	TOTAL COSTS								14,487,336.26

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

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



**SELPA:** Riverside County (AN)

**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)	_____

**If (b) is greater than (a).**

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

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

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

**If (b) is less than (a).**

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

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

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




**SELPA:** Riverside County (AN)

**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 2019-20</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	82,448,953.40		
b. Less: Expenditures paid from federal sources	22,063,003.72		
c. Expenditures paid from state and local sources	60,385,949.68	58,500,389.18	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		58,500,389.18	
Less: Exempt reduction(s) for SECTION 1		88,038.89	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	60,385,949.68	58,412,350.29	1,973,599.39

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 2019-20</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	82,448,953.40		
b. Less: Expenditures paid from federal sources	22,063,003.72		
c. Expenditures paid from state and local sources	60,385,949.68	58,500,389.18	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		58,500,389.18	
Less: Exempt reduction(s) from SECTION 1		88,038.89	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	60,385,949.68	58,412,350.29	
d. Special education unduplicated pupil count	3,347	3,346	
e. Per capita state and local expenditures (A2c/A2d)	18,041.81	17,457.37	584.44

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:** Riverside County (AN)

**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	14,487,336.26	32,319,694.26	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>32,319,694.26</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>14,487,336.26</u>	<u>32,319,694.26</u>	<u>(17,832,358.00)</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 2018-19	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	14,487,336.26	32,319,694.26	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>32,319,694.26</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>14,487,336.26</u>	<u>32,319,694.26</u>	
b. Special education unduplicated pupil count	<u>3,347</u>	<u>3,285</u>	
c. Per capita local expenditures (B2a/B2b)	<u>4,328.45</u>	<u>9,838.57</u>	<u>(5,510.12)</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.

Jessica M. Garcia  
Contact Name

(951) 765-5100  
Telephone Number

Director, Fiscal Services  
Title

igarcia1@hemetusd.org  
Email Address

**SELPA:** Riverside County (AN)

Object Code	Description	ValVerde Unified (AN00)	Riverside COE (AN01)	Menifee Union Elementary (AN02)	Nuvvion Union Elementary (AN04)	Perris Elementary (AN05)	Romoland Elementary (AN06)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources						
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**SELPA:** Riverside County (AN)

Object Code	Description	Perris Union High (AN10)	Alvord Unified (AN11)	Banning Unified (AN12)	Beaumont Unified (AN13)	Coachella Valley Unified (AN14)	Desert Center Unified (AN16)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources						
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**SELPA:** Riverside County (AN)

Object Code	Description	Desert Sands Unified (AN17)	Hemet Unified (AN18)	Jurupa Unified (AN19)	Palm Springs Unified (AN21)	Palo Verde Unified (AN22)	San Jacinto Unified (AN23)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources						
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**SELPA:** Riverside County (AN)

Object Code	Description	Lake Elsinore Unified (AN25)	Murrieta Valley Unified (AN26)	River Springs Charter (ANA01)	Harbor Spings Charter (ANA02)	Empire Springs Charter (ANA03)	Santa Rosa Academy (ANA04)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources						
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**SELPA:** Riverside County (AN)

Object Code	Description	Riverside County Education Academy (ANA05)	SCALE LEADERSHIP ACADEMY - EAST (ANA06)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES - Paid from State and Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**SELPA:** Riverside County (AN)

Object Code	Description	ValVerde Unified (AN00)	Riverside COE (AN01)	Menifee Union Elementary (AN02)	Nuview Union Elementary (AN04)	Perris Elementary (AN05)	Romoland Elementary (AN06)
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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



**SELPA:** Riverside County (AN)

Object Code	Description	Perris Union High (AN10)	Alvord Unified (AN11)	Banning Unified (AN12)	Beaumont Unified (AN13)	Coachella Valley Unified (AN14)	Desert Center Unified (AN16)
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

**SELPA:** Riverside County (AN)

Object Code	Description	Desert Sands Unified (AN17)	Hemet Unified (AN18)	Jurupa Unified (AN19)	Palm Springs Unified (AN21)	Palo Verde Unified (AN22)	San Jacinto Unified (AN23)
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

**SELPA:** Riverside County (AN)

Object Code	Description	Lake Elsinore Unified (AN25)	Murrieta Valley Unified (AN26)	River Springs Charter (ANA01)	Harbor Spings Charter (ANA02)	Empire Springs Charter (ANA03)	Santa Rosa Academy (ANA04)
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

**SELPA:** Riverside County (AN)

Object Code	Description	Riverside County Education Academy (ANA05)	SCALE LEADERSHIP ACADEMY - EAST (ANA06)	Adjustments*	Total
<b>EXPENDITURES - Paid from Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)				0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>					0

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									3,347
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	7,776,556.00	0.00	0.00	0.00	1,015,042.00	16,515,984.00		25,307,582.00
2000-2999	Classified Salaries	2,662,622.00	0.00	0.00	0.00	420,968.00	11,327,666.00		14,411,256.00
3000-3999	Employee Benefits	4,229,118.00	0.00	0.00	0.00	624,389.00	12,455,528.00		17,309,035.00
4000-4999	Books and Supplies	61,072.00	0.00	0.00	0.00	17,110.00	651,682.00		729,864.00
5000-5999	Services and Other Operating Expenditures	288,500.00	0.00	0.00	0.00	284.00	9,330,104.00		9,618,888.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	30,000.00		30,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	15,017,868.00	0.00	0.00	0.00	2,077,793.00	50,310,964.00	0.00	67,406,625.00
7310	Transfers of Indirect Costs	744,964.00	0.00	0.00	0.00	0.00	6,455.00		751,419.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	744,964.00	0.00	0.00	0.00	0.00	6,455.00	0.00	751,419.00
	TOTAL COSTS	15,762,832.00	0.00	0.00	0.00	2,077,793.00	50,317,419.00	0.00	68,158,044.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	7,588,806.00	0.00	0.00	0.00	797,924.00	16,032,731.00		24,419,461.00
2000-2999	Classified Salaries	2,601,619.00	0.00	0.00	0.00	420,968.00	8,559,839.00		11,582,426.00
3000-3999	Employee Benefits	4,131,766.00	0.00	0.00	0.00	554,189.00	10,946,559.00		15,632,514.00
4000-4999	Books and Supplies	52,222.00	0.00	0.00	0.00	13,500.00	626,682.00		692,404.00
5000-5999	Services and Other Operating Expenditures	288,500.00	0.00	0.00	0.00	0.00	8,300,845.00		8,589,345.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	30,000.00		30,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	14,662,913.00	0.00	0.00	0.00	1,786,581.00	44,496,656.00	0.00	60,946,150.00
7310	Transfers of Indirect Costs	261,109.00	0.00	0.00	0.00	0.00	6,455.00		267,564.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	261,109.00	0.00	0.00	0.00	0.00	6,455.00	0.00	267,564.00
	TOTAL BEFORE OBJECT 8980	14,924,022.00	0.00	0.00	0.00	1,786,581.00	44,503,111.00	0.00	61,213,714.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								61,213,714.00

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	563,406.00	0.00	0.00	0.00	0.00	330,351.00		893,757.00	
2000-2999	Classified Salaries	496,213.00	0.00	0.00	0.00	0.00	220,708.00		716,921.00	
3000-3999	Employee Benefits	440,354.00	0.00	0.00	0.00	0.00	160,859.00		601,213.00	
4000-4999	Books and Supplies	17,336.00	0.00	0.00	0.00	0.00	6,573.00		23,909.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,744,363.00		4,744,363.00	
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	1,517,309.00	0.00	0.00	0.00	0.00	5,462,854.00	0.00	6,980,163.00	
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	1,517,309.00	0.00	0.00	0.00	0.00	5,462,854.00	0.00	6,980,163.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									29,761,809.00
	TOTAL COSTS									36,741,972.00

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

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Unaudited Actuals  
2021-22 Unaudited Actuals  
Technical Review Checks

Hemet Unified

Riverside County

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

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

### IMPORT CHECKS

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

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

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

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to



zero by fund. PASSED

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) 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) - 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

<u>FUND</u>	<u>RESOURCE</u>	<u>NEG. EFB</u>
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Explanation:Due to a credit memo for an abatement to a purchase order.

12            0000            9790            -25,662.37

Explanation:In accordance with GASB 31, Riverside County Office of Education prepared fair market value (FMV) adjustments based on the County of Riverside Treasurer-Tax Collector's pooled Investment Fund. The negative is due to the market value of the investment being lower than the cost.

13            0000            9790            -15,940.98

Explanation:In accordance with GASB 31, Riverside County Office of Education prepared fair market value (FMV) adjustments based on the County of Riverside Treasurer-Tax Collector's pooled Investment Fund. The negative is due to the market value of the investment being lower than the cost.

21            0000            9790            -1,048,193.97

Explanation:In accordance with GASB 31, Riverside County Office of Education prepared fair market value (FMV) adjustments based on the County of Riverside Treasurer-Tax Collector's pooled Investment Fund. The negative is due to the market value of the investment being lower than the cost.

63            9010            3902            -11,347,579.00

Explanation:Due to offset for the Net Pension Liability entry.

76            0000            9790            -6,535.26

Explanation:In accordance with GASB 31, Riverside County Office of Education prepared fair market value (FMV) adjustments based on the County of Riverside Treasurer-Tax Collector's pooled Investment Fund. The negative is due to the market value of the investment being lower than the cost.

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

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
01	6011	-23,000.00

Explanation:Due to a receivable that was reversed and is no longer valid.

09	7510	-27,972.00
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Explanation:Due to a credit memo for an abatement to a purchase order.

12	0000	-25,784.61
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Explanation:In accordance with GASB 31, Riverside County Office of Education prepared fair market value (FMV) adjustments based on the County of Riverside Treasurer-Tax Collector's pooled Investment Fund. The negative is due to the market value of the investment being lower than the cost.

13	0000	-16,479.48
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Explanation:In accordance with GASB 31, Riverside County Office of Education prepared fair market value (FMV) adjustments based on the County of Riverside Treasurer-Tax Collector's pooled Investment Fund. The negative is due to the market value of the investment being lower than the cost.

21	0000	-1,056,243.85
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Explanation:In accordance with GASB 31, Riverside County Office of Educaton prepared fair market value (FMV) adjustments based on the County of Riverside Treasurer-Tax Collector's pooled Investment Fund. The negative is due to the market value of the investment being lower than the cost.

76                      0000    -6,563.73

Explanation:In accordance with GASB 31, Riverside County Office of Educaton prepared fair market value (FMV) adjustments based on the County of Riverside Treasurer-Tax Collector's pooled Investment Fund. The negative is due to the market value of the investment being lower than the cost.

**EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)**  
EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
01	4127	8500	-11,633.62

Explanation:Due to a credit memo for an abatement to a purchase order.

**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) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary changes. EXCEPTION

Explanation: Per CDE, the District Fund 13 will be utilizing a higher rate because it is not excess indirect costs for the FFVP in this case.

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

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

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

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

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

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

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

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Unaudited Actuals  
2022-23 Budget  
Technical Review Checks

Hemet Unified

Riverside 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) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				FUND	RESOURCE	VALUE
FD	RS	PY	GO - FN - OB			
01	5640	0	0000-0000-9740	01	5640	114,428.30
01	5640	0	0000-0000-9791	01	5640	114,428.30
01	5640	0	0000-0000-979Z	01	5640	114,428.30

- 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	5640	0	0000	0000	9740	5640	9740	114,428.30

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE	
FD	RS	PY	GO	FN	OB			
01	5640	0	0000	0000	9791	5640	9791	114,428.30

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

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

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

FUND	RESOURCE	NEG. EFB
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01	7425	-38,712.89
Total of negative resource balances for Fund 01		-38,712.89
12	0000	-25,662.37
Total of negative resource balances for Fund 12		-25,662.37
13	0000	-15,940.98
Total of negative resource balances for Fund 13		-15,940.98
21	0000	-1,048,193.97
Total of negative resource balances for Fund 21		-1,048,193.97
76	0000	-6,535.26
Total of negative resource balances for Fund 76		-6,535.26

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

FUND	RESOURCE	OBJECT	VALUE
01	7425	9790	-38,712.89
12	0000	9790	-25,662.37
13	0000	9790	-15,940.98
21	0000	9790	-1,048,193.97
76	0000	9790	-6,535.26

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

**EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)** EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
01	7690	2490	-5,827.00

**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.