DOWNEY UNIFIED SCHOOL DISTRICT

2021-22 UNAUDITED ACTUALS FINANCIAL REPORT UPDATED

September 6, 2022, Approved
October 4, 2022, Updated

01.0 GENERAL FUND

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	243,967,110.15	0.00	243,967,110.15	255,116,062.00	0.00	255,116,062.00	4.6%
2) Federal Revenue		8100-8299	0.00	30,218,545.28	30,218,545.28	0.00	21,979,370.00	21,979,370.00	-27.3%
3) Other State Revenue		8300-8599	4,795,229.42	56,920,845.79	61,716,075.21	4,067,830.00	44,392,602.00	48,460,432.00	-21.5%
4) Other Local Revenue		8600-8799	(872,662.35)	11,678,801.45	10,806,139.10	2,168,032.00	14,128,848.00	16,296,880.00	50.8%
5) TOTAL, REVENUES			247,889,677.22	98,818,192.52	346,707,869.74	261,351,924.00	80,500,820.00	341,852,744.00	-1.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	106,978,297.07	36,382,512.25	143,360,809.32	110,432,519.00	35,600,571.00	146,033,090.00	1.9%
2) Classified Salaries		2000-2999	22,243,606.29	21,859,789.27	44,103,395.56	21,699,061.00	25,001,968.00	46,701,029.00	5.9%
3) Employee Benefits		3000-3999	49,463,332.21	38,654,433.63	88,117,765.84	57,265,401.00	40,527,472.00	97,792,873.00	11.0%
4) Books and Supplies		4000-4999	5,146,891.89	9,619,208.29	14,766,100.18	10,555,816.00	5,799,859.00	16,355,675.00	10.8%
5) Services and Other Operating Expenditures		5000-5999	15,043,927.95	16,536,935.79	31,580,863.74	15,281,907.00	19,492,948.00	34,774,855.00	10.1%
6) Capital Outlay		6000-6999	1,388,477.15	941,717.18	2,330,194.33	847,076.00	241,919.00	1,088,995.00	-53.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	120,174.00	2,924,649.35	3,044,823.35	162,963.00	2,885,000.00	3,047,963.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(949,203.30)	459,504.89	(489,698.41)	(823,977.00)	390,561.00	(433,416.00)	-11.5%
9) TOTAL, EXPENDITURES			199,435,503.26	127,378,750.65	326,814,253.91	215,420,766.00	129,940,298.00	345,361,064.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			48,454,173.96	(28,560,558.13)	19,893,615.83	45,931,158.00	(49,439,478.00)	(3,508,320.00)	-117.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,604,000.00	1,523,000.00	3,127,000.00	1,707,000.00	1,625,000.00	3,332,000.00	6.6%
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	(46,318,301.64)	46,318,301.64	0.00	(50,215,672.00)	50,215,672.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(47,922,301.64)	44,795,301.64	(3,127,000.00)	(51,922,672.00)	48,590,672.00	(3,332,000.00)	6.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			531,872.32	16,234,743.51	16,766,615.83	(5,991,514.00)	(848,806.00)	(6,840,320.00)	-140.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,096,726.34	22,905,808.10	59,002,534.44	36,628,598.66	39,140,551.61	75,769,150.27	28.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,096,726.34	22,905,808.10	59,002,534.44	36,628,598.66	39,140,551.61	75,769,150.27	28.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,096,726.34	22,905,808.10	59,002,534.44	36,628,598.66	39,140,551.61	75,769,150.27	28.4%
2) Ending Balance, June 30 (E + F1e)			36,628,598.66	39,140,551.61	75,769,150.27	30,637,084.66	38,291,745.61	68,928,830.27	-9.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	826,873.61	0.00	826,873.61	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	111,722.34	0.01	111,722.35	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	39,140,551.60	39,140,551.60	0.00	38,355,165.39	38,355,165.39	-2.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	6,495,402.00	0.00	6,495,402.00	6,495,402.00	0.00	6,495,402.00	0.0%
2021-22 Site Carryover	0000	9780	*720,000.00*		*720,000.00*				
2021-22 School Year LCAP Reserve	0000	9780	*5,775,402.00*		*5,775,402.00*				
2021-22 Site Balance Carryover	0000	9780				*720,000.00*		*720,000.00*	
2021-22 School Year LCAP Reserve	0000	9780				*5,775,402.00*		*5,775,402.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	16,497,063.00	0.00	16,497,063.00	17,596,924.00	0.00	17,596,924.00	6.7%
Unassigned/Unappropriated Amount		9790	12,647,537.71	0.00	12,647,537.71	6,544,758.66	(63,419.78)	6,481,338.88	-48.8%

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G. ASSETS									
1) Cash									
a) in County Treasury		9110	53,234,400.79	29,364,235.29	82,598,636.08				
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,482,967.00)	(52,559.00)	(3,535,526.00)				
b) in Banks		9120	(9,556,640.46)	1,735,117.99	(7,821,522.47)				
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	4,757,714.09	23,525,988.11	28,283,702.20				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	826,873.61	0.00	826,873.61				
7) Prepaid Expenditures		9330	111,722.34	0.01	111,722.35				
8) Other Current Assets		9340	17,173,399.34	0.00	17,173,399.34				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			63,114,502.71	54,572,782.40	117,687,285.11				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	9,427,777.73	8,239,594.64	17,667,372.37				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.09	0.00	0.09				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	732,581.23	7,192,636.15	7,925,217.38				
6) TOTAL, LIABILITIES			10,160,359.05	15,432,230.79	25,592,589.84				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	16,325,545.00	0.00	16,325,545.00				
2) TOTAL, DEFERRED INFLOWS			16,325,545.00	0.00	16,325,545.00				
K. FUND EQUITY									

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Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			36,628,598.66	39,140,551.61	75,769,150.27				

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LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	114,761,860.00	0.00	114,761,860.00	177,188,589.00	0.00	177,188,589.00	54.4%
Education Protection Account State Aid - Current Year		8012	82,479,992.00	0.00	82,479,992.00	37,507,760.00	0.00	37,507,760.00	-54.5%
State Aid - Prior Years		8019	580,601.15	0.00	580,601.15	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	125,228.00	0.00	125,228.00	137,482.00	0.00	137,482.00	9.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	9.06	0.00	9.06	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	26,126,676.86	0.00	26,126,676.86	21,870,605.00	0.00	21,870,605.00	-16.3%
Unsecured Roll Taxes		8042	728,961.65	0.00	728,961.65	752,846.00	0.00	752,846.00	3.3%
Prior Years' Taxes		8043	821,284.60	0.00	821,284.60	787,169.00	0.00	787,169.00	-4.2%
Supplemental Taxes		8044	1,600,321.01	0.00	1,600,321.01	1,114,259.00	0.00	1,114,259.00	-30.4%
Education Revenue Augmentation Fund (ERAF)		8045	15,541,841.06	0.00	15,541,841.06	14,701,051.00	0.00	14,701,051.00	-5.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,179,742.23	0.00	1,179,742.23	980,558.00	0.00	980,558.00	-16.9%
Penalties and Interest from Delinquent Taxes		8048	20,592.53	0.00	20,592.53	75,743.00	0.00	75,743.00	267.8%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			243,967,110.15	0.00	243,967,110.15	255,116,062.00	0.00	255,116,062.00	4.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			243,967,110.15	0.00	243,967,110.15	255,116,062.00	0.00	255,116,062.00	4.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,625,736.44	4,625,736.44	0.00	4,649,719.00	4,649,719.00	0.5%
Special Education Discretionary Grants		8182	0.00	528,022.91	528,022.91	0.00	482,731.00	482,731.00	-8.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		6,413,407.00	6,413,407.00		4,687,622.00	4,687,622.00	-26.9%
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		473,144.75	473,144.75		649,382.00	649,382.00	37.2%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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Title III, Part A, English Learner Program	4203	8290		20,636.58	20,636.58		377,317.00	377,317.00	1728.4%
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		316,591.30	316,591.30		334,684.00	334,684.00	5.7%
Career and Technical Education	3500-3599	8290		158,237.00	158,237.00		158,237.00	158,237.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	17,682,769.30	17,682,769.30	0.00	10,639,678.00	10,639,678.00	-39.8%
TOTAL, FEDERAL REVENUE			0.00	30,218,545.28	30,218,545.28	0.00	21,979,370.00	21,979,370.00	-27.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		17,200,272.54	17,200,272.54		18,936,117.00	18,936,117.00	10.1%
Prior Years	6500	8319		349,793.00	349,793.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	207,103.00	207,103.00	0.00	173,549.00	173,549.00	-16.2%
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	719,106.00	719,106.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	931,505.00	0.00	931,505.00	910,644.00	0.00	910,644.00	-2.2%
Lottery - Unrestricted and Instructional Materials		8560	3,863,724.42	1,789,529.52	5,653,253.94	3,157,186.00	883,791.00	4,040,977.00	-28.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,217,885.67	1,217,885.67		2,178,700.00	2,178,700.00	78.9%

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Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,695,743.00	1,695,743.00		1,039,435.00	1,039,435.00	-38.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	33,741,413.06	33,741,413.06	0.00	21,181,010.00	21,181,010.00	-37.2%
TOTAL, OTHER STATE REVENUE			4,795,229.42	56,920,845.79	61,716,075.21	4,067,830.00	44,392,602.00	48,460,432.00	-21.5%

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OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	440,752.59	440,752.59	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	6,467.30	0.00	6,467.30	10,000.00	0.00	10,000.00	54.6%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	30,000.00	0.00	30,000.00	New
Interest		8660	354,687.27	9,672.11	364,359.38	750,000.00	0.00	750,000.00	105.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,235,619.00)	(49,124.00)	(3,284,743.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	9,090,673.32	9,090,673.32	0.00	11,468,469.00	11,468,469.00	26.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	943,389.52	0.00	943,389.52	338,638.00	296,839.00	635,477.00	-32.6%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(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	1,058,412.56	1,572,995.43	2,631,407.99	1,039,394.00	1,706,145.00	2,745,539.00	4.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		613,832.00	613,832.00		657,395.00	657,395.00	7.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(872,662.35)	11,678,801.45	10,806,139.10	2,168,032.00	14,128,848.00	16,296,880.00	50.8%
TOTAL, REVENUES			247,889,677.22	98,818,192.52	346,707,869.74	261,351,924.00	80,500,820.00	341,852,744.00	-1.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	89,614,389.80	28,764,090.66	118,378,480.46	91,481,185.00	29,169,591.00	120,650,776.00	1.9%
Certificated Pupil Support Salaries		1200	7,690,333.31	2,929,048.58	10,619,381.89	7,549,932.00	3,525,726.00	11,075,658.00	4.3%
Certificated Supervisors' and Administrators' Salaries		1300	7,015,365.55	2,257,626.18	9,272,991.73	8,252,031.00	1,114,946.00	9,366,977.00	1.0%
Other Certificated Salaries		1900	2,658,208.41	2,431,746.83	5,089,955.24	3,149,371.00	1,790,308.00	4,939,679.00	-3.0%
TOTAL, CERTIFICATED SALARIES			106,978,297.07	36,382,512.25	143,360,809.32	110,432,519.00	35,600,571.00	146,033,090.00	1.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	929,121.24	13,697,364.92	14,626,486.16	595,825.00	16,612,657.00	17,208,482.00	17.7%
Classified Support Salaries		2200	8,393,652.22	3,897,124.90	12,290,777.12	8,410,653.00	4,279,684.00	12,690,337.00	3.3%
Classified Supervisors' and Administrators' Salaries		2300	2,387,359.28	504,337.76	2,891,697.04	2,420,683.00	494,063.00	2,914,746.00	0.8%
Clerical, Technical and Office Salaries		2400	7,656,128.07	1,497,754.37	9,153,882.44	7,544,261.00	1,400,262.00	8,944,523.00	-2.3%
Other Classified Salaries		2900	2,877,345.48	2,263,207.32	5,140,552.80	2,727,639.00	2,215,302.00	4,942,941.00	-3.8%
TOTAL, CLASSIFIED SALARIES			22,243,606.29	21,859,789.27	44,103,395.56	21,699,061.00	25,001,968.00	46,701,029.00	5.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	17,252,348.78	19,369,854.17	36,622,202.95	20,758,758.00	19,939,363.00	40,698,121.00	11.1%
PERS		3201-3202	4,371,958.48	4,758,392.62	9,130,351.10	4,866,647.00	6,318,901.00	11,185,548.00	22.5%
OASDI/Medicare/Alternative		3301-3302	3,105,571.06	2,123,947.02	5,229,518.08	3,309,605.00	2,405,649.00	5,715,254.00	9.3%
Health and Welfare Benefits		3401-3402	22,144,462.94	11,071,632.40	33,216,095.34	25,543,826.00	10,591,151.00	36,134,977.00	8.8%
Unemployment Insurance		3501-3502	527,540.99	390,595.38	918,136.37	675,783.00	303,478.00	979,261.00	6.7%
Workers' Compensation		3601-3602	2,061,449.96	940,012.04	3,001,462.00	2,092,485.00	968,930.00	3,061,415.00	2.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	18,297.00	0.00	18,297.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			49,463,332.21	38,654,433.63	88,117,765.84	57,265,401.00	40,527,472.00	97,792,873.00	11.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	254,157.26	254,157.26	20,000.00	810,000.00	830,000.00	226.6%
Books and Other Reference Materials		4200	5,100.78	7,775.38	12,876.16	11,726.00	20,750.00	32,476.00	152.2%
Materials and Supplies		4300	4,348,901.51	7,418,882.96	11,767,784.47	8,796,335.00	3,258,349.00	12,054,684.00	2.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	792,889.60	1,938,392.69	2,731,282.29	1,727,755.00	1,710,760.00	3,438,515.00	25.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,146,891.89	9,619,208.29	14,766,100.18	10,555,816.00	5,799,859.00	16,355,675.00	10.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	289,869.23	4,299,950.86	4,589,820.09	63,000.00	7,335,041.00	7,398,041.00	61.2%
Travel and Conferences		5200	303,100.69	357,100.64	660,201.33	249,531.00	331,415.00	580,946.00	-12.0%
Dues and Memberships		5300	126,003.00	4,382.00	130,385.00	147,481.00	6,100.00	153,581.00	17.8%
Insurance		5400 - 5450	1,750,143.05	0.00	1,750,143.05	2,700,744.00	0.00	2,700,744.00	54.3%
Operations and Housekeeping Services		5500	4,591,278.71	400.00	4,591,678.71	3,968,560.00	2,000.00	3,970,560.00	-13.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	731,145.71	743,771.87	1,474,917.58	922,909.00	799,491.00	1,722,400.00	16.8%
Transfers of Direct Costs		5710	(29,661.27)	29,661.27	0.00	(16,500.00)	16,500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,326.39)	0.00	(1,326.39)	(1,537.00)	0.00	(1,537.00)	15.9%
Professional/Consulting Services and Operating Expenditures		5800	5,839,395.56	11,097,432.74	16,936,828.30	6,197,952.00	10,994,986.00	17,192,938.00	1.5%
Communications		5900	1,443,979.66	4,236.41	1,448,216.07	1,049,767.00	7,415.00	1,057,182.00	-27.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,043,927.95	16,536,935.79	31,580,863.74	15,281,907.00	19,492,948.00	34,774,855.00	10.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	64,071.00	0.00	64,071.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	386,726.00	219,398.25	606,124.25	345,589.00	106,420.00	452,009.00	-25.4%
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	931,741.26	722,318.93	1,654,060.19	501,487.00	135,499.00	636,986.00	-61.5%
Equipment Replacement		6500	5,938.89	0.00	5,938.89	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,388,477.15	941,717.18	2,330,194.33	847,076.00	241,919.00	1,088,995.00	-53.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	9,711.00	0.00	9,711.00	New
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	755,932.43	755,932.43	0.00	435,000.00	435,000.00	-42.5%
Payments to County Offices		7142	120,174.00	2,168,716.92	2,288,890.92	153,252.00	2,450,000.00	2,603,252.00	13.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			120,174.00	2,924,649.35	3,044,823.35	162,963.00	2,885,000.00	3,047,963.00	0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(459,504.89)	459,504.89	0.00	(390,561.00)	390,561.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(489,698.41)	0.00	(489,698.41)	(433,416.00)	0.00	(433,416.00)	-11.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(949,203.30)	459,504.89	(489,698.41)	(823,977.00)	390,561.00	(433,416.00)	-11.5%
TOTAL, EXPENDITURES			199,435,503.26	127,378,750.65	326,814,253.91	215,420,766.00	129,940,298.00	345,361,064.00	5.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,604,000.00	1,523,000.00	3,127,000.00	1,707,000.00	1,625,000.00	3,332,000.00	6.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,604,000.00	1,523,000.00	3,127,000.00	1,707,000.00	1,625,000.00	3,332,000.00	6.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(46,318,301.64)	46,318,301.64	0.00	(50,215,672.00)	50,215,672.00	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			(46,318,301.64)	46,318,301.64	0.00	(50,215,672.00)	50,215,672.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(47,922,301.64)	44,795,301.64	(3,127,000.00)	(51,922,672.00)	48,590,672.00	(3,332,000.00)	6.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	243,967,110.15	0.00	243,967,110.15	255,116,062.00	0.00	255,116,062.00	4.6%
2) Federal Revenue		8100-8299	0.00	30,218,545.28	30,218,545.28	0.00	21,979,370.00	21,979,370.00	-27.3%
3) Other State Revenue		8300-8599	4,795,229.42	56,920,845.79	61,716,075.21	4,067,830.00	44,392,602.00	48,460,432.00	-21.5%
4) Other Local Revenue		8600-8799	(872,662.35)	11,678,801.45	10,806,139.10	2,168,032.00	14,128,848.00	16,296,880.00	50.8%
5) TOTAL, REVENUES			247,889,677.22	98,818,192.52	346,707,869.74	261,351,924.00	80,500,820.00	341,852,744.00	-1.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		131,450,698.00	91,993,101.42	223,443,799.42	144,161,350.00	96,670,606.00	240,831,956.00	7.8%
2) Instruction - Related Services	2000-2999		19,642,635.59	10,311,462.98	29,954,098.57	21,997,535.00	8,826,573.00	30,824,108.00	2.9%
3) Pupil Services	3000-3999		17,732,197.63	12,224,200.71	29,956,398.34	18,122,804.00	12,037,696.00	30,160,500.00	0.7%
4) Ancillary Services	4000-4999		1,175,534.47	58,400.00	1,233,934.47	1,209,316.00	45,106.00	1,254,422.00	1.7%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		76,200.45	0.00	76,200.45	1,018,081.00	0.00	1,018,081.00	1236.1%
7) General Administration	7000-7999		13,875,280.94	1,637,934.53	15,513,215.47	15,604,290.00	1,413,360.00	17,017,650.00	9.7%
8) Plant Services	8000-8999		15,362,782.18	8,229,001.66	23,591,783.84	13,144,427.00	8,061,957.00	21,206,384.00	-10.1%
9) Other Outgo	9000-9999	Except 7600-7699	120,174.00	2,924,649.35	3,044,823.35	162,963.00	2,885,000.00	3,047,963.00	0.1%
10) TOTAL, EXPENDITURES			199,435,503.26	127,378,750.65	326,814,253.91	215,420,766.00	129,940,298.00	345,361,064.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			48,454,173.96	(28,560,558.13)	19,893,615.83	45,931,158.00	(49,439,478.00)	(3,508,320.00)	-117.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,604,000.00	1,523,000.00	3,127,000.00	1,707,000.00	1,625,000.00	3,332,000.00	6.6%
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	(46,318,301.64)	46,318,301.64	0.00	(50,215,672.00)	50,215,672.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(47,922,301.64)	44,795,301.64	(3,127,000.00)	(51,922,672.00)	48,590,672.00	(3,332,000.00)	6.6%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			531,872.32	16,234,743.51	16,766,615.83	(5,991,514.00)	(848,806.00)	(6,840,320.00)	-140.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,096,726.34	22,905,808.10	59,002,534.44	36,628,598.66	39,140,551.61	75,769,150.27	28.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,096,726.34	22,905,808.10	59,002,534.44	36,628,598.66	39,140,551.61	75,769,150.27	28.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,096,726.34	22,905,808.10	59,002,534.44	36,628,598.66	39,140,551.61	75,769,150.27	28.4%
2) Ending Balance, June 30 (E + F1e)			36,628,598.66	39,140,551.61	75,769,150.27	30,637,084.66	38,291,745.61	68,928,830.27	-9.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	826,873.61	0.00	826,873.61	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	111,722.34	0.01	111,722.35	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	39,140,551.60	39,140,551.60	0.00	38,355,165.39	38,355,165.39	-2.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	6,495,402.00	0.00	6,495,402.00	6,495,402.00	0.00	6,495,402.00	0.0%
2021-22 Site Carryover	0000	9780	*720,000.00*		*720,000.00*				
2021-22 School Year LCAP Reserve	0000	9780	*5,775,402.00*		*5,775,402.00*				
2021-22 Site Balance Carryover	0000	9780				*720,000.00*		*720,000.00*	
2021-22 School Year LCAP Reserve	0000	9780				*5,775,402.00*		*5,775,402.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	16,497,063.00	0.00	16,497,063.00	17,596,924.00	0.00	17,596,924.00	6.7%
Unassigned/Unappropriated Amount		9790	12,647,537.71	0.00	12,647,537.71	6,544,758.66	(63,419.78)	6,481,338.88	-48.8%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	4,757,097.00	4,757,097.00
6230	California Clean Energy Jobs Act	189,500.78	249,326.78
6266	Educator Effectiveness, FY 2021-22	3,992,136.89	3,992,136.89
6300	Lottery: Instructional Materials	6,182,937.97	6,182,937.97
6500	Special Education	1,454,371.06	1,627,920.07
6536	Special Ed: Dispute Prevention and Dispute Resolution	233,580.68	28,422.68
6537	Special Ed: Learning Recovery Support	878,686.22	0.00
6546	Mental Health-Related Services	1,095,245.73	1,095,245.73
6547	Special Education Early Intervention Preschool Grant	1,092,437.00	1,092,437.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	426,584.11	159,508.11
7029	Child Nutrition: Food Service Staff Training Funds	132,165.00	0.00
7311	Classified School Employee Professional Development Block Grant	128,889.57	121,889.57
7388	SB 117 COVID-19 LEA Response Funds	235,822.98	102,606.98
7412	A-G Access/Success Grant	1,431,152.00	1,431,152.00
7413	A-G Learning Loss Mitigation Grant	536,533.00	536,533.00
7425	Expanded Learning Opportunities (ELO) Grant	6,300,230.48	6,266,909.48
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	1,540,351.90	1,529,884.90
7810	Other Restricted State	118,468.80	117,468.80
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	4,004,916.35	4,434,571.35
9010	Other Restricted Local	4,409,444.08	4,629,117.08
Total, Restricted Balance		39,140,551.60	38,355,165.39

08.0 Student Activity
Special Revenue Fund

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,361,223.82	2,557,650.00	-23.9%
5) TOTAL, REVENUES			3,361,223.82	2,557,650.00	-23.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,242,532.09	2,557,650.00	-21.1%
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			3,242,532.09	2,557,650.00	-21.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			118,691.73	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			118,691.73	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,334,252.88	1,452,944.61	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,334,252.88	1,452,944.61	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,334,252.88	1,452,944.61	8.9%
2) Ending Balance, June 30 (E + F1e)			1,452,944.61	1,452,944.61	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	1,452,944.61	1,452,944.61	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,452,944.61		
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			1,452,944.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,452,944.61		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	3,361,223.82	2,557,650.00	-23.9%
TOTAL, REVENUES			3,361,223.82	2,557,650.00	-23.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	3,242,532.09	2,557,650.00	-21.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,242,532.09	2,557,650.00	-21.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,242,532.09	2,557,650.00	-21.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,361,223.82	2,557,650.00	-23.9%
5) TOTAL, REVENUES			3,361,223.82	2,557,650.00	-23.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		3,242,532.09	2,557,650.00	-21.1%
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			3,242,532.09	2,557,650.00	-21.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			118,691.73	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			118,691.73	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,334,252.88	1,452,944.61	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,334,252.88	1,452,944.61	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,334,252.88	1,452,944.61	8.9%
2) Ending Balance, June 30 (E + F1e)			1,452,944.61	1,452,944.61	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	1,452,944.61	1,452,944.61	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
8210	Student Activity Funds	1,452,944.61	1,452,944.61
Total, Restricted Balance		1,452,944.61	1,452,944.61

10.0 SELPA PASS THROUGH FUND

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,627,247.01	5,407,922.00	-3.9%
3) Other State Revenue		8300-8599	21,135,208.23	21,646,125.00	2.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			26,762,455.24	27,054,047.00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	26,762,455.24	27,054,047.00	1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,762,455.24	27,054,047.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,829,831.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,031,420.86		
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			9,861,251.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	9,861,251.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			9,861,251.94		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	5,627,247.01	5,407,922.00	-3.9%
TOTAL, FEDERAL REVENUE			5,627,247.01	5,407,922.00	-3.9%
OTHER STATE REVENUE					
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	42,396.00	42,396.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	21,092,812.23	21,603,729.00	2.4%
TOTAL, OTHER STATE REVENUE			21,135,208.23	21,646,125.00	2.4%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			26,762,455.24	27,054,047.00	1.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	26,720,059.24	27,011,651.00	1.1%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	42,396.00	42,396.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			26,762,455.24	27,054,047.00	1.1%
TOTAL, EXPENDITURES			26,762,455.24	27,054,047.00	1.1%

Unaudited Actuals
Special Education Pass-Through Fund
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,627,247.01	5,407,922.00	-3.9%
3) Other State Revenue		8300-8599	21,135,208.23	21,646,125.00	2.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			26,762,455.24	27,054,047.00	1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	26,762,455.24	27,054,047.00	1.1%
10) TOTAL, EXPENDITURES			26,762,455.24	27,054,047.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

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

11.0 ADULT EDUCATION FUND

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,527,410.65	2,233,410.00	-70.3%
3) Other State Revenue		8300-8599	1,796,233.00	1,772,666.00	-1.3%
4) Other Local Revenue		8600-8799	3,953,425.79	3,836,795.00	-3.0%
5) TOTAL, REVENUES			13,277,069.44	7,842,871.00	-40.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,592,226.30	2,673,861.00	3.1%
2) Classified Salaries		2000-2999	1,130,118.89	1,188,684.00	5.2%
3) Employee Benefits		3000-3999	1,697,955.29	1,834,367.00	8.0%
4) Books and Supplies		4000-4999	2,027,692.82	347,492.00	-82.9%
5) Services and Other Operating Expenditures		5000-5999	5,116,387.56	2,238,222.00	-56.3%
6) Capital Outlay		6000-6999	943,974.33	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	269,643.20	205,205.00	-23.9%
9) TOTAL, EXPENDITURES			13,777,998.39	8,487,831.00	-38.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(500,928.95)	(644,960.00)	28.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(500,928.95)	(644,960.00)	28.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,055,490.83	5,554,561.88	-8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,055,490.83	5,554,561.88	-8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,055,490.83	5,554,561.88	-8.3%
2) Ending Balance, June 30 (E + F1e)			5,554,561.88	4,909,601.88	-11.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	45.00	0.00	-100.0%
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	829,211.54	1,061,952.54	28.1%
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	4,725,305.34	3,847,649.34	-18.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,002,202.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	(82,876.00)		
b) in Banks		9120	3,687,479.21		
c) in Revolving Cash Account		9130	45.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	571,305.23		
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			6,178,156.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	579,160.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	44,433.65		
6) TOTAL, LIABILITIES			623,594.18		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			5,554,561.88		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	4,296,114.20	1,913,015.00	-55.5%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	247,313.99	210,833.00	-14.8%
All Other Federal Revenue	All Other	8290	2,983,982.46	109,562.00	-96.3%
TOTAL, FEDERAL REVENUE			7,527,410.65	2,233,410.00	-70.3%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,519,157.00	1,488,349.00	-2.0%
All Other State Revenue	All Other	8590	277,076.00	284,317.00	2.6%
TOTAL, OTHER STATE REVENUE			1,796,233.00	1,772,666.00	-1.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19,589.30	10,000.00	-49.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(50,428.00)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	3,976,909.49	3,819,440.00	-4.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,355.00	7,355.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,953,425.79	3,836,795.00	-3.0%
TOTAL, REVENUES			13,277,069.44	7,842,871.00	-40.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,098,920.86	2,156,109.00	2.7%
Certificated Pupil Support Salaries		1200	134,816.00	134,815.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	358,489.44	382,937.00	6.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,592,226.30	2,673,861.00	3.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	164,671.60	231,635.00	40.7%
Classified Support Salaries		2200	143.48	144.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	942,913.89	936,557.00	-0.7%
Other Classified Salaries		2900	22,389.92	20,348.00	-9.1%
TOTAL, CLASSIFIED SALARIES			1,130,118.89	1,188,684.00	5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	673,549.94	745,732.00	10.7%
PERS		3201-3202	243,397.35	294,989.00	21.2%
OASDI/Medicare/Alternative		3301-3302	122,472.32	131,281.00	7.2%
Health and Welfare Benefits		3401-3402	580,906.45	581,065.00	0.0%
Unemployment Insurance		3501-3502	18,050.43	19,479.00	7.9%
Workers' Compensation		3601-3602	59,578.80	61,821.00	3.8%
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			1,697,955.29	1,834,367.00	8.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	854,161.19	294,128.00	-65.6%
Noncapitalized Equipment		4400	1,173,531.63	53,364.00	-95.5%
TOTAL, BOOKS AND SUPPLIES			2,027,692.82	347,492.00	-82.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,266.78	8,134.00	-20.8%
Dues and Memberships		5300	9,224.90	5,654.00	-38.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	63,375.64	34,959.00	-44.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	253,264.28	78,133.00	-69.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,191.39	1,037.00	-13.0%
Professional/Consulting Services and Operating Expenditures		5800	4,741,565.50	2,075,135.00	-56.2%
Communications		5900	37,499.07	35,170.00	-6.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,116,387.56	2,238,222.00	-56.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	782,279.30	0.00	-100.0%
Equipment		6400	161,695.03	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			943,974.33	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	269,643.20	205,205.00	-23.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			269,643.20	205,205.00	-23.9%
TOTAL, EXPENDITURES			13,777,998.39	8,487,831.00	-38.4%

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

Unaudited Actuals
Adult Education Fund
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,527,410.65	2,233,410.00	-70.3%
3) Other State Revenue		8300-8599	1,796,233.00	1,772,666.00	-1.3%
4) Other Local Revenue		8600-8799	3,953,425.79	3,836,795.00	-3.0%
5) TOTAL, REVENUES			13,277,069.44	7,842,871.00	-40.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		8,882,381.25	5,379,768.00	-39.4%
2) Instruction - Related Services	2000-2999		3,430,849.06	2,510,432.00	-26.8%
3) Pupil Services	3000-3999		280,348.70	290,167.00	3.5%
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		269,643.20	205,205.00	-23.9%
8) Plant Services	8000-8999		914,776.18	102,259.00	-88.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,777,998.39	8,487,831.00	-38.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(500,928.95)	(644,960.00)	28.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(500,928.95)	(644,960.00)	28.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,055,490.83	5,554,561.88	-8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,055,490.83	5,554,561.88	-8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,055,490.83	5,554,561.88	-8.3%
2) Ending Balance, June 30 (E + F1e)			5,554,561.88	4,909,601.88	-11.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	45.00	0.00	-100.0%
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	829,211.54	1,061,952.54	28.1%
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	4,725,305.34	3,847,649.34	-18.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5810	Other Restricted Federal	345,879.54	545,879.54
6371	CalWORKs for ROCP or Adult Education	483,332.00	516,073.00
Total, Restricted Balance		829,211.54	1,061,952.54

13.0 CAFETERIA SPECIAL RESERVE FUND

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,638,238.16	12,135,000.00	-17.1%
3) Other State Revenue		8300-8599	838,862.93	710,000.00	-15.4%
4) Other Local Revenue		8600-8799	230,905.79	500,000.00	116.5%
5) TOTAL, REVENUES			15,708,006.88	13,345,000.00	-15.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,465,059.69	4,587,929.00	2.8%
3) Employee Benefits		3000-3999	1,678,285.17	1,780,681.00	6.1%
4) Books and Supplies		4000-4999	5,614,592.48	5,966,361.00	6.3%
5) Services and Other Operating Expenditures		5000-5999	201,183.36	339,187.00	68.6%
6) Capital Outlay		6000-6999	2,970.83	594,913.00	19925.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	220,055.21	228,211.00	3.7%
9) TOTAL, EXPENDITURES			12,182,146.74	13,497,282.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,525,860.14	(152,282.00)	-104.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,525,860.14	(152,282.00)	-104.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,314,401.91	14,840,262.05	31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,314,401.91	14,840,262.05	31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,314,401.91	14,840,262.05	31.2%
2) Ending Balance, June 30 (E + F1e)			14,840,262.05	14,687,980.05	-1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,025.00	0.00	-100.0%
Stores		9712	88,759.06	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,746,477.99	14,637,980.30	-0.7%
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	50,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.25)	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,945,418.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	(453,056.00)		
b) in Banks		9120	284,524.39		
c) in Revolving Cash Account		9130	5,025.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,400,408.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	88,759.06		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			15,271,079.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	279,136.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	151,680.49		
6) TOTAL, LIABILITIES			430,817.23		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			14,840,262.05		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	13,831,506.31	11,385,000.00	-17.7%
Donated Food Commodities		8221	800,917.85	750,000.00	-6.4%
All Other Federal Revenue		8290	5,814.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			14,638,238.16	12,135,000.00	-17.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	838,862.93	710,000.00	-15.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			838,862.93	710,000.00	-15.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	90,040.03	0.00	-100.0%
Food Service Sales		8634	469,359.15	445,000.00	-5.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	59,572.69	50,000.00	-16.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(395,660.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,593.92	5,000.00	-34.2%
TOTAL, OTHER LOCAL REVENUE			230,905.79	500,000.00	116.5%
TOTAL, REVENUES			15,708,006.88	13,345,000.00	-15.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,596,635.66	2,652,290.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	1,601,768.77	1,573,776.00	-1.7%
Clerical, Technical and Office Salaries		2400	266,655.26	361,863.00	35.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,465,059.69	4,587,929.00	2.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	651,793.62	776,412.00	19.1%
OASDI/Medicare/Alternative		3301-3302	331,363.02	352,353.00	6.3%
Health and Welfare Benefits		3401-3402	600,653.90	555,569.00	-7.5%
Unemployment Insurance		3501-3502	22,936.68	22,940.00	0.0%
Workers' Compensation		3601-3602	71,537.95	73,407.00	2.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,678,285.17	1,780,681.00	6.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	56,006.04	84,200.00	50.3%
Noncapitalized Equipment		4400	424.91	0.00	-100.0%
Food		4700	5,558,161.53	5,882,161.00	5.8%
TOTAL, BOOKS AND SUPPLIES			5,614,592.48	5,966,361.00	6.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,558.39	6,387.00	-15.5%
Dues and Memberships		5300	6,313.18	6,500.00	3.0%
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	39,843.19	33,600.00	-15.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	135.00	500.00	270.4%
Professional/Consulting Services and Operating Expenditures		5800	147,318.61	291,900.00	98.1%
Communications		5900	14.99	300.00	1901.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			201,183.36	339,187.00	68.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	2,970.83	0.00	-100.0%
Equipment		6400	0.00	594,913.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,970.83	594,913.00	19925.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	220,055.21	228,211.00	3.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			220,055.21	228,211.00	3.7%
TOTAL, EXPENDITURES			12,182,146.74	13,497,282.00	10.8%

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

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,638,238.16	12,135,000.00	-17.1%
3) Other State Revenue		8300-8599	838,862.93	710,000.00	-15.4%
4) Other Local Revenue		8600-8799	230,905.79	500,000.00	116.5%
5) TOTAL, REVENUES			15,708,006.88	13,345,000.00	-15.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		11,959,120.70	13,269,071.00	11.0%
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		220,055.21	228,211.00	3.7%
8) Plant Services	8000-8999		2,970.83	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,182,146.74	13,497,282.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,525,860.14	(152,282.00)	-104.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,525,860.14	(152,282.00)	-104.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,314,401.91	14,840,262.05	31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,314,401.91	14,840,262.05	31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,314,401.91	14,840,262.05	31.2%
2) Ending Balance, June 30 (E + F1e)			14,840,262.05	14,687,980.05	-1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,025.00	0.00	-100.0%
Stores		9712	88,759.06	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,746,477.99	14,637,980.30	-0.7%
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	50,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.25)	New

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	13,258,414.59	14,185,239.65
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimb	464,652.75	0.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	307,132.96	392,132.96
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs	594,913.96	0.96
7027	Child Nutrition: COVID State Supplemental Meal Reimbursem	60,757.50	0.50
9010	Other Restricted Local	60,606.23	60,606.23
Total, Restricted Balance		14,746,477.99	14,637,980.30

14.0 DEFERRED MAINTENANCE FUND

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(259,809.71)	119,600.00	-146.0%
5) TOTAL, REVENUES			(259,809.71)	119,600.00	-146.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	43,412.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,939,040.89	2,584,000.00	-34.4%
6) Capital Outlay		6000-6999	364,436.80	883,000.00	142.3%
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			4,346,889.69	3,467,000.00	-20.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,606,699.40)	(3,347,400.00)	-27.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,047,000.00	3,252,000.00	6.7%
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			3,047,000.00	3,252,000.00	6.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,559,699.40)	(95,400.00)	-93.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,287,334.96	6,727,635.56	-18.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,287,334.96	6,727,635.56	-18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,287,334.96	6,727,635.56	-18.8%
2) Ending Balance, June 30 (E + F1e)			6,727,635.56	6,632,235.56	-1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,727,635.56	6,632,235.56	-1.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,280,089.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	(342,732.00)		
b) in Banks		9120	89,600.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,576.69		
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			8,037,533.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,309,898.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,309,898.16		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,727,635.56		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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%
Interest		8660	39,359.29	119,600.00	203.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(299,169.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(259,809.71)	119,600.00	-146.0%
TOTAL, REVENUES			(259,809.71)	119,600.00	-146.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	40,816.24	0.00	-100.0%
Noncapitalized Equipment		4400	2,595.76	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			43,412.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,899,338.54	2,584,000.00	-33.7%
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	39,702.35	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,939,040.89	2,584,000.00	-34.4%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	364,436.80	883,000.00	142.3%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			364,436.80	883,000.00	142.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,346,889.69	3,467,000.00	-20.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,047,000.00	3,252,000.00	6.7%
(a) TOTAL, INTERFUND TRANSFERS IN			3,047,000.00	3,252,000.00	6.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,047,000.00	3,252,000.00	6.7%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(259,809.71)	119,600.00	-146.0%
5) TOTAL, REVENUES			(259,809.71)	119,600.00	-146.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,346,889.69	3,467,000.00	-20.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,346,889.69	3,467,000.00	-20.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,606,699.40)	(3,347,400.00)	-27.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	3,047,000.00	3,252,000.00	6.7%
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			3,047,000.00	3,252,000.00	6.7%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,559,699.40)	(95,400.00)	-93.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,287,334.96	6,727,635.56	-18.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,287,334.96	6,727,635.56	-18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,287,334.96	6,727,635.56	-18.8%
2) Ending Balance, June 30 (E + F1e)			6,727,635.56	6,632,235.56	-1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,727,635.56	6,632,235.56	-1.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

21.0 BUILDING FUND

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(473,992.33)	0.00	-100.0%
5) TOTAL, REVENUES			(473,992.33)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	502,517.89	513,264.00	2.1%
3) Employee Benefits		3000-3999	218,462.13	241,847.00	10.7%
4) Books and Supplies		4000-4999	1,318,461.81	314,798.00	-76.1%
5) Services and Other Operating Expenditures		5000-5999	748,992.14	101,183.00	-86.5%
6) Capital Outlay		6000-6999	24,257,111.99	20,340,312.00	-16.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			27,045,545.96	21,511,404.00	-20.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,519,538.29)	(21,511,404.00)	-21.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,519,538.29)	(21,511,404.00)	-21.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,775,504.21	20,255,965.92	-57.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,775,504.21	20,255,965.92	-57.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,775,504.21	20,255,965.92	-57.6%
2) Ending Balance, June 30 (E + F1e)			20,255,965.92	(1,255,438.08)	-106.2%
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	20,255,965.92	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1,255,438.08)	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,906,742.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	(989,555.00)		
b) in Banks		9120	1,620,071.75		
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	80,948.34		
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			24,618,208.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,362,242.12		
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			4,362,242.12		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			20,255,965.92		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	2.00	0.00	-100.0%
Interest		8660	211,782.67	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(685,777.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(473,992.33)	0.00	-100.0%
TOTAL, REVENUES			(473,992.33)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	347,012.31	380,880.00	9.8%
Clerical, Technical and Office Salaries		2400	155,505.58	132,384.00	-14.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			502,517.89	513,264.00	2.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	114,907.47	133,962.00	16.6%
OASDI/Medicare/Alternative		3301-3302	36,041.86	39,264.00	8.9%
Health and Welfare Benefits		3401-3402	57,063.72	57,843.00	1.4%
Unemployment Insurance		3501-3502	2,378.88	2,566.00	7.9%
Workers' Compensation		3601-3602	8,070.20	8,212.00	1.8%
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			218,462.13	241,847.00	10.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	812,025.56	150,053.00	-81.5%
Noncapitalized Equipment		4400	506,436.25	164,745.00	-67.5%
TOTAL, BOOKS AND SUPPLIES			1,318,461.81	314,798.00	-76.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,952.31	10,400.00	-5.0%
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	62,932.87	6,000.00	-90.5%
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	675,106.96	84,783.00	-87.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			748,992.14	101,183.00	-86.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	117,206.74	86,000.00	-26.6%
Buildings and Improvements of Buildings		6200	23,933,327.52	20,209,953.00	-15.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	206,577.73	44,359.00	-78.5%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,257,111.99	20,340,312.00	-16.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			27,045,545.96	21,511,404.00	-20.5%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Building Fund
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(473,992.33)	0.00	-100.0%
5) TOTAL, REVENUES			(473,992.33)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		27,045,545.96	21,511,404.00	-20.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,045,545.96	21,511,404.00	-20.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(27,519,538.29)	(21,511,404.00)	-21.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,519,538.29)	(21,511,404.00)	-21.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,775,504.21	20,255,965.92	-57.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,775,504.21	20,255,965.92	-57.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,775,504.21	20,255,965.92	-57.6%
2) Ending Balance, June 30 (E + F1e)			20,255,965.92	(1,255,438.08)	-106.2%
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	20,255,965.92	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1,255,438.08)	New

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	20,255,965.92	0.00
Total, Restricted Balance		20,255,965.92	0.00

25.0 CAPITAL FACILITIES FUND

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	426,898.11	273,778.00	-35.9%
5) TOTAL, REVENUES			426,898.11	273,778.00	-35.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	427,849.27	19,255.00	-95.5%
6) Capital Outlay		6000-6999	24,478.10	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			452,327.37	19,255.00	-95.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,429.26)	254,523.00	-1100.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,429.26)	254,523.00	-1100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,243,113.21	2,217,683.95	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,243,113.21	2,217,683.95	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,243,113.21	2,217,683.95	-1.1%
2) Ending Balance, June 30 (E + F1e)			2,217,683.95	2,472,206.95	11.5%
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		9740	2,217,683.95	2,472,206.95	11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,114,567.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	(87,527.00)		
b) in Banks		9120	257,378.01		
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	4,691.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,289,109.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	71,425.68		
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			71,425.68		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,217,683.95		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	13,685.81	7,718.00	-43.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(74,887.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	488,099.30	266,060.00	-45.5%
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			426,898.11	273,778.00	-35.9%
TOTAL, REVENUES			426,898.11	273,778.00	-35.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,180.43	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	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	426,668.84	19,255.00	-95.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			427,849.27	19,255.00	-95.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,527.50	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	20,950.60	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,478.10	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			452,327.37	19,255.00	-95.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	426,898.11	273,778.00	-35.9%
5) TOTAL, REVENUES			426,898.11	273,778.00	-35.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		426,668.84	19,255.00	-95.5%
8) Plant Services	8000-8999		25,658.53	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			452,327.37	19,255.00	-95.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(25,429.26)	254,523.00	-1100.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,429.26)	254,523.00	-1100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,243,113.21	2,217,683.95	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,243,113.21	2,217,683.95	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,243,113.21	2,217,683.95	-1.1%
2) Ending Balance, June 30 (E + F1e)			2,217,683.95	2,472,206.95	11.5%
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		9740	2,217,683.95	2,472,206.95	11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	2,217,683.95	2,472,206.95
Total, Restricted Balance		2,217,683.95	2,472,206.95

35.0 COUNTY SCHOOL FACILITIES FUND

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,256,924.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(823,471.70)	97,046.00	-111.8%
5) TOTAL, REVENUES			1,433,452.30	97,046.00	-93.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,433,452.30	97,046.00	-93.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,433,452.30	97,046.00	-93.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,687,000.01	26,120,452.31	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,687,000.01	26,120,452.31	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,687,000.01	26,120,452.31	5.8%
2) Ending Balance, June 30 (E + F1e)			26,120,452.31	26,217,498.31	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	26,120,452.31	26,217,498.31	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,170,699.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,124,657.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	74,409.73		
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			26,120,452.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			26,120,452.31		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	2,256,924.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,256,924.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	162,180.30	97,046.00	-40.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(985,652.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(823,471.70)	97,046.00	-111.8%
TOTAL, REVENUES			1,433,452.30	97,046.00	-93.2%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Unaudited Actuals
County School Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,256,924.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(823,471.70)	97,046.00	-111.8%
5) TOTAL, REVENUES			1,433,452.30	97,046.00	-93.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,433,452.30	97,046.00	-93.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,433,452.30	97,046.00	-93.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,687,000.01	26,120,452.31	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,687,000.01	26,120,452.31	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,687,000.01	26,120,452.31	5.8%
2) Ending Balance, June 30 (E + F1e)			26,120,452.31	26,217,498.31	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	26,120,452.31	26,217,498.31	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
7710	State School Facilities Projects	26,120,452.31	26,217,498.31
Total, Restricted Balance		26,120,452.31	26,217,498.31

40.0 SPECIAL RESERVE FUND

CAPITAL OUTLAY PROJECTS

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(171,207.38)	274,355.00	-260.2%
5) TOTAL, REVENUES			(171,207.38)	274,355.00	-260.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	163,517.77	1,516,278.00	827.3%
5) Services and Other Operating Expenditures		5000-5999	394,277.43	92,911.00	-76.4%
6) Capital Outlay		6000-6999	448,696.45	1,091,512.00	143.3%
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			1,006,491.65	2,700,701.00	168.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,177,699.03)	(2,426,346.00)	106.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,177,699.03)	(2,426,346.00)	106.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,785,833.32	14,608,134.29	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,785,833.32	14,608,134.29	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,785,833.32	14,608,134.29	-7.5%
2) Ending Balance, June 30 (E + F1e)			14,608,134.29	12,181,788.29	-16.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	14,608,134.29	12,181,788.29	-16.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,001,891.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	(620,963.00)		
b) in Banks		9120	282,308.98		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	27,915.99		
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			14,691,153.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	83,019.54		
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			83,019.54		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			14,608,134.29		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	27,521.25	0.00	-100.0%
Leases and Rentals		8650	225,974.00	205,812.00	-8.9%
Interest		8660	94,570.64	68,543.00	-27.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(548,087.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	28,813.73	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(171,207.38)	274,355.00	-260.2%
TOTAL, REVENUES			(171,207.38)	274,355.00	-260.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	33,398.85	0.00	-100.0%
Noncapitalized Equipment		4400	130,118.92	1,516,278.00	1065.3%
TOTAL, BOOKS AND SUPPLIES			163,517.77	1,516,278.00	827.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	243,521.00	0.00	-100.0%
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	150,756.43	92,911.00	-38.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			394,277.43	92,911.00	-76.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	167,615.65	210,000.00	25.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	281,080.80	881,512.00	213.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			448,696.45	1,091,512.00	143.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,006,491.65	2,700,701.00	168.3%

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

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

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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(171,207.38)	274,355.00	-260.2%
5) TOTAL, REVENUES			(171,207.38)	274,355.00	-260.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,006,491.65	2,700,701.00	168.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,006,491.65	2,700,701.00	168.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,177,699.03)	(2,426,346.00)	106.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,177,699.03)	(2,426,346.00)	106.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,785,833.32	14,608,134.29	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,785,833.32	14,608,134.29	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,785,833.32	14,608,134.29	-7.5%
2) Ending Balance, June 30 (E + F1e)			14,608,134.29	12,181,788.29	-16.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,608,134.29	12,181,788.29	-16.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

51.0 BOND INTEREST AND REDEMPTION FUND

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	75,540.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	13,957,068.00	13,084,870.00	-6.2%
5) TOTAL, REVENUES			14,032,608.00	13,084,870.00	-6.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,971,298.00	15,821,863.00	13.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,971,298.00	15,821,863.00	13.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			61,310.00	(2,736,993.00)	-4564.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,310.00	(2,736,993.00)	-4564.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,841,156.00	13,902,466.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,841,156.00	13,902,466.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,841,156.00	13,902,466.00	0.4%
2) Ending Balance, June 30 (E + F1e)			13,902,466.00	11,165,473.00	-19.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	13,902,466.00	11,165,473.00	-19.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,902,466.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,902,466.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,902,466.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	75,540.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			75,540.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	12,762,572.00	12,376,575.00	-3.0%
Unsecured Roll		8612	430,933.00	368,749.00	-14.4%
Prior Years' Taxes		8613	363,116.00	181,558.00	-50.0%
Supplemental Taxes		8614	292,200.00	146,100.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	49,617.00	0.00	-100.0%
Interest		8660	39,627.00	11,888.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	19,003.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,957,068.00	13,084,870.00	-6.2%
TOTAL, REVENUES			14,032,608.00	13,084,870.00	-6.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,560,000.00	6,975,000.00	25.4%
Bond Interest and Other Service Charges		7434	8,411,298.00	8,846,863.00	5.2%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,971,298.00	15,821,863.00	13.2%
TOTAL, EXPENDITURES			13,971,298.00	15,821,863.00	13.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	75,540.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	13,957,068.00	13,084,870.00	-6.2%
5) TOTAL, REVENUES			14,032,608.00	13,084,870.00	-6.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,971,298.00	15,821,863.00	13.2%
10) TOTAL, EXPENDITURES			13,971,298.00	15,821,863.00	13.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			61,310.00	(2,736,993.00)	-4564.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,310.00	(2,736,993.00)	-4564.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,841,156.00	13,902,466.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,841,156.00	13,902,466.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,841,156.00	13,902,466.00	0.4%
2) Ending Balance, June 30 (E + F1e)			13,902,466.00	11,165,473.00	-19.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	13,902,466.00	11,165,473.00	-19.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

67.0 SELF- INSURANCE FUND

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,163,102.88	23,464,683.00	-10.3%
5) TOTAL, REVENUES			26,163,102.88	23,464,683.00	-10.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	18,184.03	67,236.00	269.8%
3) Employee Benefits		3000-3999	8,637.30	1,034,774.00	11880.3%
4) Books and Supplies		4000-4999	500.00	12,950.00	2490.0%
5) Services and Other Operating Expenses		5000-5999	27,340,265.27	24,511,767.00	-10.3%
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			27,367,586.60	25,626,727.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,204,483.72)	(2,162,044.00)	79.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	80,000.00	80,000.00	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			80,000.00	80,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,124,483.72)	(2,082,044.00)	85.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	43,416,154.65	42,291,670.93	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,416,154.65	42,291,670.93	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			43,416,154.65	42,291,670.93	-2.6%
2) Ending Net Position, June 30 (E + F1e)			42,291,670.93	40,209,626.93	-4.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	40,209,626.93	New
b) Restricted Net Position		9797	42,291,670.93	0.00	-100.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	58,425,468.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,458,001.00)		
b) in Banks		9120	1,606,617.39		
c) in Revolving Cash Account		9130	250,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	112,213.65		
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) 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			57,936,298.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	15,644,627.88		
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			15,644,627.88		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			42,291,670.93		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	336,154.55	511,569.00	52.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,115,920.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	27,083,729.62	22,151,423.00	-18.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	859,138.71	801,691.00	-6.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,163,102.88	23,464,683.00	-10.3%
TOTAL, REVENUES			26,163,102.88	23,464,683.00	-10.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	18,184.03	67,236.00	269.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			18,184.03	67,236.00	269.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,371.65	17,548.00	301.4%
OASDI/Medicare/Alternative		3301-3302	1,342.47	5,142.00	283.0%
Health and Welfare Benefits		3401-3402	2,561.24	10,672.00	316.7%
Unemployment Insurance		3501-3502	76.61	336.00	338.6%
Workers' Compensation		3601-3602	285.33	1,076.00	277.1%
OPEB, Allocated		3701-3702	0.00	1,000,000.00	New
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			8,637.30	1,034,774.00	11880.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	450.00	-10.0%
Noncapitalized Equipment		4400	0.00	12,500.00	New
TOTAL, BOOKS AND SUPPLIES			500.00	12,950.00	2490.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	769,426.79	550,000.00	-28.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,570,838.48	23,961,767.00	-9.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			27,340,265.27	24,511,767.00	-10.3%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			27,367,586.60	25,626,727.00	-6.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	80,000.00	80,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	80,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			80,000.00	80,000.00	0.0%

Unaudited Actuals
Self-Insurance Fund
Expenses by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,163,102.88	23,464,683.00	-10.3%
5) TOTAL, REVENUES			26,163,102.88	23,464,683.00	-10.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		27,367,586.60	25,626,727.00	-6.4%
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			27,367,586.60	25,626,727.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,204,483.72)	(2,162,044.00)	79.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	80,000.00	80,000.00	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			80,000.00	80,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,124,483.72)	(2,082,044.00)	85.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	43,416,154.65	42,291,670.93	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,416,154.65	42,291,670.93	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			43,416,154.65	42,291,670.93	-2.6%
2) Ending Net Position, June 30 (E + F1e)			42,291,670.93	40,209,626.93	-4.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	40,209,626.93	New
b) Restricted Net Position		9797	42,291,670.93	0.00	-100.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
0000	Unrestricted	42,291,670.93	0.00
Total, Restricted Net Position		42,291,670.93	0.00

76.0 WARRANT/PASS THROUGH FUND

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
9) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	944,239.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(6,457.26)		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	2,382.00		
6) TOTAL, ASSETS			940,164.45		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	940,164.45		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			940,164.45		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES			#N/A		
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
			#N/A		
B. EXPENDITURES (Objects 1000-7999)			#N/A #N/A		
1) Instruction	1000-1999				0.0%
2) Instruction - Related Services	2000-2999				0.0%
3) Pupil Services	3000-3999				0.0%
4) Ancillary Services	4000-4999				0.0%
5) Community Services	5000-5999				0.0%
6) Enterprise	6000-6999				0.0%
7) General Administration	7000-7999				0.0%
8) Plant Services	8000-8999				0.0%
9) Other Outgo	9000-9999	Except 7600-7699			0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					#N/A
Revolving Cash		9711	0.00		
Stores		9712	0.00		

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
d) Unappropriated Net Assets		9790			

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

SUPPLEMENTALS

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	19,720.88	19,742.82	21,459.06	21,151.00	21,151.00	21,151.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	19,720.88	19,742.82	21,459.06	21,151.00	21,151.00	21,151.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	19,720.88	19,742.82	21,459.06	21,151.00	21,151.00	21,151.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	21.57	21.57	21.57	21.57	21.57	21.57
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	21.57	21.57	21.57	21.57	21.57	21.57
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	21.57	21.57	21.57	21.57	21.57	21.57
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Unaudited Actuals
2021-22 Unaudited Actuals
Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	19,311,663.00		19,311,663.00			19,311,663.00
Work in Progress	97,573,661.00		97,573,661.00	69,794,650.00	2,706,308.00	164,662,003.00
Total capital assets not being depreciated	116,885,324.00	0.00	116,885,324.00	69,794,650.00	2,706,308.00	183,973,666.00
Capital assets being depreciated:						
Land Improvements	26,130,873.00		26,130,873.00	383,810.00		26,514,683.00
Buildings	301,841,918.00	0.00	301,841,918.00	2,187,994.00	0.00	304,029,912.00
Equipment	27,442,031.00	0.00	27,442,031.00	654,391.00	13,596.00	28,082,826.00
Total capital assets being depreciated	355,414,822.00	0.00	355,414,822.00	3,226,195.00	13,596.00	358,627,421.00
Accumulated Depreciation for:						
Land Improvements	(16,550,900.00)	0.00	(16,550,900.00)	(1,058,636.00)	0.00	(17,609,536.00)
Buildings	(99,977,446.00)	0.00	(99,977,446.00)	(6,516,235.00)	0.00	(106,493,681.00)
Equipment	(20,693,566.00)	0.00	(20,693,566.00)	(1,140,908.00)	(13,596.00)	(21,820,878.00)
Total accumulated depreciation	(137,221,912.00)	0.00	(137,221,912.00)	(8,715,779.00)	(13,596.00)	(145,924,095.00)
Total capital assets being depreciated, net excluding lease assets	218,192,910.00	0.00	218,192,910.00	(5,489,584.00)	0.00	212,703,326.00
Lease Assets		0.00	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	335,078,234.00	0.00	335,078,234.00	64,305,066.00	2,706,308.00	396,676,992.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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)	62.64%
	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 Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
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	$112,239,372.10
	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.	$112,239,372.10
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	3.56%

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: _____ Date of Meeting: Oct 04, 2022
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

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

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

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

For County Office of Education:	For School District:
Demetra Moore	Michael S. Martinez
Name	Name
Business Services Consultant	Sr. Dir., Budget & Finance
Title	Title
(562) 401-5497	(562) 469-6621
Telephone	Telephone
moore_demetra@lacoe.edu	mimartinez@dusd.net
E-mail Address	E-mail Address

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

FEDERAL PROGRAM NAME	TITLE 1	TITLE 1	ESSER	ESSER II	ESSER III A	ESSER III B	GEER I
FEDERAL CATALOG NUMBER	84.01	84.01	84.425D				
RESOURCE CODE	30100	30102	32100	32120	32130	32140	32150
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	BASIC	HOMLESS	COVID RELIEF				
AWARD							
1. Prior Year Carryover	2,983,177.78	0.00	818,528.62	14,375,494.78	21,114,325.00	5,278,581.00	1,361,008.77
2. a. Current Year Award	4,789,387.66	51,822.34	358.00	(14,963.00)	7,461,884.00	1,865,471.00	0.00
b. Transferability (ESSA)							
c. Other Adjustments				808.71			
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,789,387.66	51,822.34	358.00	(14,154.29)	7,461,884.00	1,865,471.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	7,772,565.44	51,822.34	818,886.62	14,361,340.49	28,576,209.00	7,144,052.00	1,361,008.77
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00		127,382.62	0.00	0.00	0.00	251,461.77
6. Cash Received in Current Year	3,222,912.11	51,822.34	691,504.00	3,949,319.71	3,159,162.00	789,791.00	235,537.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,222,912.11	51,822.34	818,886.62	3,949,319.71	3,159,162.00	789,791.00	486,998.77
EXPENDITURES							
9. Donor-Authorized Expenditures	6,361,584.66	51,822.34	728,625.21	11,337,446.14	530,888.95	56,457.44	1,177,111.38
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,361,584.66	51,822.34	728,625.21	11,337,446.14	530,888.95	56,457.44	1,177,111.38
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(3,138,672.55)	0.00	90,261.41	(7,388,126.43)	2,628,273.05	733,333.56	(690,112.61)
a. Unearned Revenue	0.00	0.00	90,261.41	0.00	2,628,273.05	733,333.56	0.00
b. Accounts Payable							
c. Accounts Receivable	3,138,672.55	0.00	0.00	7,388,126.43	0.00	0.00	690,112.61
14. Unused Grant Award Calculation (line 4 minus line 9)	1,410,980.78	0.00	90,261.41	3,023,894.35	28,045,320.05	7,087,594.56	183,897.39
15. If Carryover is allowed, enter line 14 amount here	1,412,810.96	0.00	90,261.41	8,324,506.98	28,045,320.05	7,087,594.56	183,897.39
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,361,584.66	51,822.34	728,625.21	11,337,446.14	530,888.95	56,457.44	1,177,111.38

FEDERAL PROGRAM NAME	ESSER II STATE RESERVE	GEER II	ESSER III SR: EMERGENCY NEEDS	ESSER III SR: LEARNING LOSS	IDEA-LOC ASSIST	ARRA-IDEA LOCAL	IDEA-PRESCHL
FEDERAL CATALOG NUMBER					84.027A	84.027A	84.173
RESOURCE CODE	32160	32170	32180	32190	33100	33110	33150
REVENUE OBJECT	8290	8290	8290	8290	8181	8181	8182
LOCAL DESCRIPTION (if any)						PLACED	
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	29,485.75	26,496.60	
2. a. Current Year Award	2,339,645.00	536,969.00	1,525,177.00	2,629,142.00	4,621,611.00	28,108.00	87,785.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,339,645.00	536,969.00	1,525,177.00	2,629,142.00	4,621,611.00	28,108.00	87,785.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	2,339,645.00	536,969.00	1,525,177.00	2,629,142.00	4,651,096.75	54,604.60	87,785.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00			
6. Cash Received in Current Year	584,911.00	134,242.00	381,294.00	657,286.00	29,485.75		2,303.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	584,911.00	134,242.00	381,294.00	657,286.00	29,485.75	0.00	2,303.00
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	4,610,096.18	15,640.26	87,542.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	0.00	4,610,096.18	15,640.26	87,542.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	584,911.00	134,242.00	381,294.00	657,286.00	(4,580,610.43)	(15,640.26)	(85,239.00)
a. Unearned Revenue	584,911.00	134,242.00	381,294.00	657,286.00	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	0.00	0.00	0.00	0.00	4,580,610.43	15,640.26	85,239.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,339,645.00	536,969.00	1,525,177.00	2,629,142.00	41,000.57	38,964.34	243.00
15. If Carryover is allowed, enter line 14 amount here	2,339,645.00	536,969.00	1,525,177.00	2,629,142.00	41,000.57	38,964.34	243.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	0.00	0.00	4,610,096.18	15,640.26	87,542.00

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

FEDERAL PROGRAM NAME	IDEA-MNTL HLTH	IDEA-PRE-SCHL STAFF DEV	EARLY INTERVENTION	ADR	CARL PERKINS	TITLE II PART-A	TITLE-IV
FEDERAL CATALOG NUMBER	84.027A	84.027A			84.048	84.367	84.424
RESOURCE CODE	33270	33450	3385	3395	35500	40350	41270
REVENUE OBJECT	8182	8182			8290	8290	8290
LOCAL DESCRIPTION (if any)	MNTL HLTH SVS				PERKINS	EISENHOWER	
AWARD							
1. Prior Year Carryover		1,894.00				55,966.09	450,916.45
2. a. Current Year Award	248,695.00	925.00	131,440.00	17,261.00	158,237.00	639,973.00	358,330.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	248,695.00	925.00	131,440.00	17,261.00	158,237.00	639,973.00	358,330.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	248,695.00	2,819.00	131,440.00	17,261.00	158,237.00	695,939.09	809,246.45
REVENUES							
5. Unearned Revenue Deferred from Prior Year					0.00	0.00	29,523.67
6. Cash Received in Current Year	7,213.00	1,888.00			4,796.44	599,840.09	239,492.00
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	7,213.00	1,888.00	0.00	0.00	4,796.44	599,840.09	269,015.67
EXPENDITURES							
9. Donor-Authorized Expenditures	241,482.00	2,791.00	140,110.00	56,097.91	158,237.00	473,144.75	316,591.30
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	241,482.00	2,791.00	140,110.00	56,097.91	158,237.00	473,144.75	316,591.30
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(234,269.00)	(903.00)	(140,110.00)	(56,097.91)	(153,440.56)	126,695.34	(47,575.63)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	126,695.34	0.00
b. Accounts Payable							
c. Accounts Receivable	234,269.00	903.00	140,110.00	56,097.91	153,440.56	0.00	47,575.63
14. Unused Grant Award Calculation (line 4 minus line 9)	7,213.00	28.00	(8,670.00)	(38,836.91)	0.00	222,794.34	492,655.15
15. If Carryover is allowed, enter line 14 amount here	7,213.00	28.00			0.00	246,087.33	492,655.15
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	241,482.00	2,791.00	140,110.00	56,097.91	158,237.00	473,144.75	316,591.30

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

FEDERAL PROGRAM NAME	TITLE III (LEP)	ARP-HCY II	COVID TESTING	CARL PERKINS	**TOTAL**
FEDERAL CATALOG NUMBER	84.365			CONSORTIUM	
RESOURCE CODE	42030	56340	58100	35550	
REVENUE OBJECT	8290	8290	8290	11.0-8290	
LOCAL DESCRIPTION (if any)	LEP				
AWARD					
1. Prior Year Carryover	430,579.15	0.00	0.00		46,926,453.99
2. a. Current Year Award	406,200.00	105,019.00	3,487,848.00	247,313.99	31,723,638.99
b. Transferability (ESSA)					0.00
c. Other Adjustments					808.71
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	406,200.00	105,019.00	3,487,848.00	247,313.99	31,724,447.70
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	836,779.15	105,019.00	3,487,848.00	247,313.99	78,650,901.69
REVENUES					
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	408,368.06
6. Cash Received in Current Year	252,537.15	26,255.00	482,440.28	167,869.53	15,671,901.40
7. Contributed Matching Funds	0.00	0.00	0.00		0.00
8. Total Available (sum lines 5, 6, & 7)	252,537.15	26,255.00	482,440.28	167,869.53	16,080,269.46
EXPENDITURES					
9. Donor-Authorized Expenditures	20,636.58	23,260.00	3,487,848.00	247,313.99	30,124,727.09
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	20,636.58	23,260.00	3,487,848.00	247,313.99	30,124,727.09
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	231,900.57	2,995.00	(3,005,407.72)	(79,444.46)	(14,044,457.63)
a. Unearned Revenue	231,900.57	2,995.00	0.00	0.00	5,571,191.93
b. Accounts Payable					0.00
c. Accounts Receivable	0.00	0.00	3,015,532.72	79,444.46	19,625,774.56
14. Unused Grant Award Calculation (line 4 minus line 9)	816,142.57	81,759.00	0.00	0.00	48,526,174.60
15. If Carryover is allowed, enter line 14 amount here	816,142.57	81,759.00	0.00	0.00	53,899,417.31
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,636.58	23,260.00	3,497,973.00	247,313.99	30,134,852.09

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

STATE PROGRAM NAME	AFTER SCHOOL ASES	UNIVERSAL PRE-K	CTE INCENTIVE	STRONG WORKFORCE	WORKABILITY	WORKABILITY	IN PERSON INSTR.IPI
RESOURCE CODE	60100	60530	63870	63880	65200	65200	74220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	ASPIRE				COLLEGE CAREER	SPEC ED	
AWARD							
1. Prior Year Carryover	0.00	0.00	914,209.97	5,167,107.36	17,274.77	0.00	0.00
2. a. Current Year Award	2,178,699.79	335,662.00	1,443,512.00	5,326,842.00	75,195.00	91,015.00	1,270,446.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,178,699.79	335,662.00	1,443,512.00	5,326,842.00	75,195.00	91,015.00	1,270,446.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,178,699.79	335,662.00	2,357,721.97	10,493,949.36	92,469.77	91,015.00	1,270,446.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	51,740.97	3,602,328.36			0.00
6. Cash Received in Current Year	1,960,829.81	329,921.00	2,004,688.90	868,354.60	0.00	0.00	1,270,446.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,960,829.81	329,921.00	2,056,429.87	4,470,682.96	0.00	0.00	1,270,446.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,217,885.67	0.00	1,695,743.00	4,724,495.51	92,469.77	91,015.00	2,215.78
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,217,885.67	0.00	1,695,743.00	4,724,495.51	92,469.77	91,015.00	2,215.78
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	742,944.14	329,921.00	360,686.87	(253,812.55)	(92,469.77)	(91,015.00)	1,268,230.22
a. Unearned Revenue	742,944.14	329,921.00	360,686.87	0.00	0.00	0.00	1,268,230.22
b. Accounts Payable							
c. Accounts Receivable	0.00	0.00	0.00	253,812.55	92,469.77	91,015.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	960,814.12	335,662.00	661,978.97	5,769,453.85	0.00	0.00	1,268,230.22
15. If Carryover is allowed, enter line 14 amount here	1,155,161.73	335,662.00	661,978.97	5,874,026.35	0.00	0.00	1,268,230.22
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,217,885.67	0.00	1,695,743.00	4,724,495.51	92,469.77	91,015.00	2,215.78

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

STATE PROGRAM NAME	STRS ON-BEHALF PENSON CONTR	STRS ON-BEHALF PENSION CONTR	TOTAL
RESOURCE CODE	76900	11.0-76900	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	FUND 01.0	FUND 11.0	
AWARD			
1. Prior Year Carryover	0.00	0.00	6,098,592.10
2. a. Current Year Award	13,298,164.00	244,345.00	24,263,880.79
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	13,298,164.00	244,345.00	24,263,880.79
3. Required Matching Funds/Other	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	13,298,164.00	244,345.00	30,362,472.89
REVENUES			
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	3,654,069.33
6. Cash Received in Current Year	13,298,164.00	244,345.00	19,976,749.31
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	13,298,164.00	244,345.00	23,630,818.64
EXPENDITURES			
9. Donor-Authorized Expenditures	13,298,164.00	244,345.00	21,366,333.73
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	13,298,164.00	244,345.00	21,366,333.73
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	2,264,484.91
a. Unearned Revenue	0.00	0.00	2,701,782.23
b. Accounts Payable			0.00
c. Accounts Receivable	0.00	0.00	437,297.32
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	8,996,139.16
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	9,295,059.27
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	13,298,164.00	244,345.00	21,366,333.73

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

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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

FEDERAL PROGRAM NAME	ELOP	MEDI-CAL	FED FIN AID	HEERF	HEERF	TOTAL
FEDERAL CATALOG NUMBER		93.778	93.778	STUDENT	ADULT SCHOOL	
RESOURCE CODE	26000	56400	11.0-58101	11.0-58105	11.0-58106	
REVENUE OBJECT	8290	8290	8285	8285	8285	
LOCAL DESCRIPTION (if any)			ADULT SCHOOL	ADULT SCHOOL	ADULT SCHOOL	
AWARD						
1. Prior Year Restricted Ending Balance		55,700.81			344,630.21	400,331.02
2. a. Current Year Award	4,757,097.00	404,087.30	1,967,614.20	2,328,500.00	3,470,263.46	12,927,561.96
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,757,097.00	404,087.30	1,967,614.20	2,328,500.00	3,470,263.46	12,927,561.96
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	4,757,097.00	459,788.11	1,967,614.20	2,328,500.00	3,814,893.67	13,327,892.98
REVENUES						
5. Cash Received in Current Year	4,757,097.00	404,087.30	1,967,614.20	2,328,500.00	2,497,701.00	11,954,999.50
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	972,562.46	972,562.46
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	972,562.46	972,562.46
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	4,757,097.00	404,087.30	1,967,614.20	2,328,500.00	3,470,263.46	12,927,561.96
EXPENDITURES						
10. Donor-Authorized Expenditures	0.00	459,788.11	1,967,614.20	2,328,500.00	2,948,949.27	7,704,851.58
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	0.00	459,788.11	1,967,614.20	2,328,500.00	2,948,949.27	7,704,851.58
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	4,757,097.00	0.00	0.00	0.00	865,944.40	5,623,041.40

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

STATE PROGRAM NAME	PROP 39	EDUCATOR EFFECTIVENESS	RESTR LOTTERY	SPEC ED	SPEC ED SELPA	SPEC ED	SPEC ED SELPA
RESOURCE CODE	62300	62660	63000	65000	65000	65003	65003
REVENUE OBJECT	8699	8590	8560	8091/8792/8677	8091/8792/8677		8311/8782
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	112,375.00	0.00	4,707,725.74	221,565.00			779,724.57
2. a. Current Year Award	263,291.88	4,024,198.00	1,789,529.52	15,505,031.00	441,122.49	121,134.58	800,030.81
b. Other Adjustments				1,309,466.12	(49,124.00)		
c. Adj Curr Yr Award (sum lines 2a & 2b)	263,291.88	4,024,198.00	1,789,529.52	16,814,497.12	391,998.49	121,134.58	800,030.81
3. Required Matching Funds/Other	0.00	0.00	0.00	35,303,848.28	166,819.14		
4. Total Available Award (sum lines 1, 2c, & 3)	375,666.88	4,024,198.00	6,497,255.26	52,339,910.40	558,817.63	121,134.58	1,579,755.38
REVENUES							
5. Cash Received in Current Year	263,291.88	4,024,198.00	1,161,859.01	16,592,932.12	558,528.63	121,134.58	800,030.81
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00	(28,768.85)	349,793.00			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	656,439.36	(128,228.00)	(166,530.14)	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	656,439.36	(128,228.00)	(166,530.14)	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	35,162,654.74			
9. Total Available (sum lines 5, 7c, & 8)	263,291.88	4,024,198.00	1,818,298.37	51,627,358.86	391,998.49	121,134.58	800,030.81
EXPENDITURES							
10. Donor-Authorized Expenditures	186,166.10	32,061.11	314,317.29	52,339,910.40	558,817.63	121,134.58	125,384.31
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	186,166.10	32,061.11	314,317.29	52,339,910.40	558,817.63	121,134.58	125,384.31
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	189,500.78	3,992,136.89	6,182,937.97	0.00	0.00	0.00	1,454,371.07

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

STATE PROGRAM NAME	SPEC ED	SPEC ED	SPEC ED	SPEC ED	SPEC ED	FOOD SRV KIT	FOOD SRVC TRAINING
RESOURCE CODE	65100	65360	65370	65460	65470	70280	70290
REVENUE OBJECT	8677	8677	8677	8677	8677	8520	8520
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance				905,873.00		0.00	0.00
2. a. Current Year Award	207,103.00	401,499.00	1,806,746.00	1,487,272.00	1,092,437.00	561,649.00	157,457.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	207,103.00	401,499.00	1,806,746.00	1,487,272.00	1,092,437.00	561,649.00	157,457.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	207,103.00	401,499.00	1,806,746.00	2,393,145.00	1,092,437.00	561,649.00	157,457.00
REVENUES							
5. Cash Received in Current Year	207,103.00	401,499.00	1,806,746.00	1,487,272.00	1,092,437.00	561,649.00	157,457.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	207,103.00	401,499.00	1,806,746.00	1,487,272.00	1,092,437.00	561,649.00	157,457.00
EXPENDITURES							
10. Donor-Authorized Expenditures	207,103.00	167,918.32	928,059.78	1,297,899.27	0.00	135,064.89	25,292.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	207,103.00	167,918.32	928,059.78	1,297,899.27	0.00	135,064.89	25,292.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	233,580.68	878,686.22	1,095,245.73	1,092,437.00	426,584.11	132,165.00

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

STATE PROGRAM NAME	CLASS SCH EMP PD	COVID LEA RESPONSE	A-G SUCCESS	A-G SUCESS LLM	ELO GRANT	ELO GRANT ARAPROFESSIONALS	RMA
RESOURCE CODE	73110	73880	74120	74130	74250	74260	81500
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8980
LOCAL DESCRIPTION (if any)							ROUTINE MAINT
AWARD							
1. Prior Year Restricted Ending Balance	130,589.57	367,693.00	0.00		7,039,063.04	1,567,102.00	3,871,576.26
2. a. Current Year Award	0.00	0.00	1,431,152.00	536,533.00	(3,881.00)	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	1,431,152.00	536,533.00	(3,881.00)	0.00	0.00
3. Required Matching Funds/Other							9,101,297.46
4. Total Available Award (sum lines 1, 2c, & 3)	130,589.57	367,693.00	1,431,152.00	536,533.00	7,035,182.04	1,567,102.00	12,972,873.72
REVENUES							
5. Cash Received in Current Year	0.00	0.00	1,073,364.00	402,400.00	(3,881.00)	0.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	357,788.00	134,133.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	357,788.00	134,133.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	9,246,215.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	1,431,152.00	536,533.00	(3,881.00)	0.00	9,246,215.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,700.00	131,870.02	0.00	0.00	734,951.56	26,750.10	8,967,457.37
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,700.00	131,870.02	0.00	0.00	734,951.56	26,750.10	8,967,457.37
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	128,889.57	235,822.98	1,431,152.00	536,533.00	6,300,230.48	1,540,351.90	4,005,416.35

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

STATE PROGRAM NAME	ADULT ED CAL WORKS	ADULT ED BLOCK GRANT	TOTAL
RESOURCE CODE	63710	63910	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	450,601.00	0.00	20,153,888.18
2. a. Current Year Award	32,731.00	1,519,157.00	32,174,193.28
b. Other Adjustments			1,260,342.12
c. Adj Curr Yr Award (sum lines 2a & 2b)	32,731.00	1,519,157.00	33,434,535.40
3. Required Matching Funds/Other			44,571,964.88
4. Total Available Award (sum lines 1, 2c, & 3)	483,332.00	1,519,157.00	98,160,388.46
REVENUES			
5. Cash Received in Current Year	32,731.00		30,740,752.03
6. Amounts Included in Line 5 for Prior Year Adjustments			321,024.15
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,519,157.00	2,372,759.22
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,519,157.00	2,372,759.22
8. Contributed Matching Funds	0.00	0.00	44,408,869.74
9. Total Available (sum lines 5, 7c, & 8)	32,731.00	1,519,157.00	77,522,380.99
EXPENDITURES			
10. Donor-Authorized Expenditures		1,519,157.00	67,821,014.73
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	0.00	1,519,157.00	67,821,014.73
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	483,332.00	0.00	30,339,373.73

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LOCAL AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	TRANSPORTATION HOME-TO-SCHL	TRANSPORTATION SPEC EDUC	ALL OTHER STATE	2015 BOND MEASURE O	MEDI-CAL	STAUFFER GRANT TEACHERS	STAUFFER GRANT PRINCIPALS
RESOURCE CODE	7230	7240	78100	90100	90102	92004	92005
REVENUE OBJECT	8980	8980	8590	8625	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	118,468.80	1,081,062.36	0.00	14,781.71	16,773.46
2. a. Current Year Award	35,897.98	0.00		440,752.59		19,171.61	83,226.54
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	35,897.98	0.00	0.00	440,752.59	0.00	19,171.61	83,226.54
3. Required Matching Funds/Other	2,200,341.52	1,580,991.61	0.00	0.00	223,841.23	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,236,239.50	1,580,991.61	118,468.80	1,521,814.95	223,841.23	33,953.32	100,000.00
REVENUES							
5. Cash Received in Current Year			0.00	440,752.59		19,171.61	83,226.54
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	35,897.98	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	35,897.98	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	2,200,341.52	1,580,991.61		0.00	223,841.23	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	2,236,239.50	1,580,991.61	0.00	440,752.59	223,841.23	19,171.61	83,226.54
EXPENDITURES							
10. Donor-Authorized Expenditures	2,236,239.50	1,580,991.61	0.00	0.00	0.00	24,795.50	93,330.97
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	2,236,239.50	1,580,991.61	0.00	0.00	0.00	24,795.50	93,330.97
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	118,468.80	1,521,814.95	223,841.23	9,157.82	6,669.03

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

LOCAL PROGRAM NAME	STAUFFER GRANT MUSEUM	STAUFFER GRANT ROBOTICS	DOWNEY EDUC FOUNDN	COTSEN FOUNDATION	WELLNESS PROGRAM	STAUFFER GRANT ALL DIST BAND	COLLEGE & CAREER READINESS
RESOURCE CODE	92006	92007	92008	92011	92012	92013	92016
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	3,288.00	30,939.85	5,750.00	25,271.09	76,199.32	0.00	1,240.00
2. a. Current Year Award	0.00	53,178.75	3,000.00	0.00	100,003.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	53,178.75	3,000.00	0.00	100,003.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,288.00	84,118.60	8,750.00	25,271.09	176,202.32	0.00	1,240.00
REVENUES							
5. Cash Received in Current Year			3,000.00		100,003.00		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	53,178.75	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	53,178.75	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	53,178.75	3,000.00	0.00	100,003.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	77,759.31	0.00	1,554.24	0.00		0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	77,759.31	0.00	1,554.24	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,288.00	6,359.29	8,750.00	23,716.85	176,202.32	0.00	1,240.00

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

LOCAL PROGRAM NAME	LACOE MCKINNEY-VENTO	ERWC VALIDATION	STAUFFER GRANT ELEM ROBOTICS	STAUFFER GRANT COLUMBIA MUS.	TECH DEVICES	DUSD CHILDCARE	TUPE MINI GRANT
RESOURCE CODE	92017	92018	92019	92020	92021	92022	92024
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	895.81	1,539.29	16,000.00	6,576.00	160,456.11	0.00	2,500.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	146,899.50	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	146,899.50	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	895.81	1,539.29	16,000.00	6,576.00	307,355.61	0.00	2,500.00
REVENUES							
5. Cash Received in Current Year					146,899.50	0.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	146,899.50	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	103,662.54	0.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	103,662.54	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	895.81	1,539.29	16,000.00	6,576.00	203,693.07	0.00	2,500.00

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

LOCAL PROGRAM NAME	RESERVE FOR EQUIP	DOR GRANT	LEAP PRESCHOOL	SMAA	RESERVE FOR BUS PURCH	STAUFFER WELLNESS	TEACHER INDUCTION
RESOURCE CODE	92025	92026	92028	92029	92030	92031	92039
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	210,000.00	0.00	0.00	922,806.90	210,000.00	0.00	170,000.00
2. a. Current Year Award		143,610.15	268,243.70	458,046.24		30,300.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	143,610.15	268,243.70	458,046.24	0.00	30,300.00	0.00
3. Required Matching Funds/Other	193,390.00	0.00	210,427.18	46,374.72	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	403,390.00	143,610.15	478,670.88	1,427,227.86	210,000.00	30,300.00	170,000.00
REVENUES							
5. Cash Received in Current Year		64,402.48	268,243.70	458,046.24		30,300.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	79,207.67	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable		28,461.41					
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	50,746.26	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	193,390.00	0.00	210,427.18	46,374.72	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	193,390.00	115,148.74	478,670.88	504,420.96	0.00	30,300.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	92,863.89	478,670.88	70,796.39		23,667.31	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	92,863.89	478,670.88	70,796.39	0.00	23,667.31	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	403,390.00	50,746.26	0.00	1,356,431.47	210,000.00	6,632.69	170,000.00

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

LOCAL PROGRAM NAME	LA COUNTY MEASURE B	TOTAL
RESOURCE CODE	11.0-92027	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	0.00	3,074,548.70
2. a. Current Year Award		1,782,330.06
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,782,330.06
3. Required Matching Funds/Other	0.00	4,455,366.26
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	9,312,245.02
REVENUES		
5. Cash Received in Current Year		1,614,045.66
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	168,284.40
b. Noncurrent Accounts Receivable		28,461.41
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	139,822.99
8. Contributed Matching Funds	0.00	4,455,366.26
9. Total Available (sum lines 5, 7c, & 8)	0.00	6,209,234.91
EXPENDITURES		
10. Donor-Authorized Expenditures		4,784,332.14
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	4,784,332.14
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	4,527,912.88

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	143,360,809.32	301	0.00	303	143,360,809.32	305	2,704,607.09		307	140,656,202.23	309
2000 - Classified Salaries	44,103,395.56	311	18,732.42	313	44,084,663.14	315	1,896,302.22		317	42,188,360.92	319
3000 - Employee Benefits	88,117,765.84	321	5,869.77	323	88,111,896.07	325	2,194,018.59		327	85,917,877.48	329
4000 - Books, Supplies Equip Replace. (6500)	14,772,039.07	331	187,414.71	333	14,584,624.36	335	603,191.16		337	13,981,433.20	339
5000 - Services. . . & 7300 - Indirect Costs	31,091,165.33	341	96,462.10	343	30,994,703.23	345	3,793,482.23		347	27,201,221.00	349
				TOTAL	321,136,696.12	365			TOTAL	309,945,094.83	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	117,624,870.79	375
2. Salaries of Instructional Aides Per EC 41011	2100	14,262,304.69	380
3. STRS	3101 & 3102	29,253,619.76	382
4. PERS	3201 & 3202	3,384,797.85	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	2,866,383.39	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	23,937,175.53	385
7. Unemployment Insurance	3501 & 3502	660,990.85	390
8. Workers' Compensation Insurance	3601 & 3602	2,150,507.33	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)		194,140,650.19	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		6,506.72	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		194,134,143.47	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		62.64%	
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)	62.64%
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)	309,945,094.83
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	206,338,297.00		206,338,297.00	73,906,909.00	19,220,000.00	261,025,206.00	5,560,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	11,627,504.00	(6,311,831.00)	5,315,673.00	5,854,791.00	243,264.00	10,927,200.00	
Net Pension Liability	11,764,830.00	(7,222,170.00)	4,542,660.00		1,606,338.00	2,936,322.00	978,774.00
Total/Net OPEB Liability	75,685,634.00	48,970,878.00	124,656,512.00	22,604,446.00	25,861,567.00	121,399,391.00	
Compensated Absences Payable	2,872,700.00		2,872,700.00	162,115.00		3,034,815.00	
Governmental activities long-term liabilities	308,288,965.00	35,436,877.00	343,725,842.00	102,528,261.00	46,931,169.00	399,322,934.00	6,538,774.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2021-22 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	329,941,253.91
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	29,983,374.98
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,086,745.72
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,127,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,213,745.72
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)				294,744,133.21

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		19,742.82
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,929.18

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	274,298,890.71	12,900.61
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)	274,298,890.71	12,900.61
B. Required effort (Line A.2 times 90%)	246,869,001.64	11,610.55
C. Current year expenditures (Line I.E and Line II.B)	294,744,133.21	14,929.18
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	**2020-21 Actual**			**2021-22 Actual**		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	114,528,642.76		114,528,642.76			112,239,372.10
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	21,277.00		21,277.00			19,720.88
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2020-21**			**Adjustments to 2021-22**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	**2021-22 P2 Report**			**2022-23 P2 Estimate**		
1. Total K-12 ADA (Form A, Line A6)	19,720.88		19,720.88	21,151.00		21,151.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			19,720.88			21,151.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2021-22 Actual**			**2022-23 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	125,228.00		125,228.00	137,482.00		137,482.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	9.06		9.06	0.00		0.00
4. Secured Roll Taxes (Object 8041)	26,126,676.86		26,126,676.86	21,870,605.00		21,870,605.00
5. Unsecured Roll Taxes (Object 8042)	728,961.65		728,961.65	752,846.00		752,846.00
6. Prior Years' Taxes (Object 8043)	821,284.60		821,284.60	787,169.00		787,169.00
7. Supplemental Taxes (Object 8044)	1,600,321.01		1,600,321.01	1,114,259.00		1,114,259.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	15,541,841.06		15,541,841.06	14,701,051.00		14,701,051.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	20,592.53		20,592.53	75,743.00		75,743.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,620,494.82		1,620,494.82	980,558.00		980,558.00
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)	46,585,409.59	0.00	46,585,409.59	40,419,713.00	0.00	40,419,713.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	46,585,409.59	0.00	46,585,409.59	40,419,713.00	0.00	40,419,713.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	9,101,297.46		9,101,297.46	9,756,000.00		9,756,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	9,101,297.46	0.00	9,101,297.46	9,756,000.00	0.00	9,756,000.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	197,241,852.00		197,241,852.00	214,696,349.00		214,696,349.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	580,601.15		580,601.15	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	197,822,453.15	0.00	197,822,453.15	214,696,349.00	0.00	214,696,349.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	346,707,869.74		346,707,869.74	341,852,744.00		341,852,744.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(2,920,383.62)		(2,920,383.62)	750,000.00		750,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2021-22 Actual**			**2022-23 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			114,528,642.76			112,239,372.10
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9269			1.0725
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			112,239,372.10			129,465,169.43
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			46,585,409.59			40,419,713.00
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)			2,366,505.60			2,538,120.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			74,755,259.97			98,801,456.43
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			74,755,259.97			98,801,456.43
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])			(2,920,383.62)			306,112.69
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			43,665,025.97			40,725,825.69
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)			77,675,643.59			98,495,343.74
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			43,665,025.97			
b. State Subventions (Line D8)			77,675,643.59			
c. Less: Excluded Appropriations (Line C23)			9,101,297.46			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			112,239,372.10			

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	**2021-22 Actual**			**2022-23 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			112,239,372.10			129,465,169.43
12. Appropriations Subject to the Limit (Line D9d)			112,239,372.10			

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

N/A.

Michael S. Martinez
Gann Contact Person

(562) 469-6621
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 6,781,386.36
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) — 268,800,584.36

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 2.52%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	8,395,310.78
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,301,517.59
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	62,650.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	572,061.83
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)	12,331,540.20
9.	Carry-Forward Adjustment (Part IV, Line F)	(674,938.50)
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,656,601.70

B. Base Costs

1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	218,286,005.68
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	29,945,367.97
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	29,154,363.60
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,222,623.47
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6.	Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	76,200.45
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,275,957.21
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)	635,295.86
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)	266,414.10
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)	22,128,804.61
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)	8,720.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	3,242,532.09
15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	12,564,380.86
16.	Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17.	Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,400,959.17
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)	327,207,625.07

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 3.77%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 3.56%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	12,331,540.20
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	(677,497.27)
2.	Carry-forward adjustment amount deferred from prior year(s), if any	(2,422,916.14)
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.44%) times Part III, Line B19); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.44%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.44%) times Part III, Line B19); zero if positive	(2,024,815.51)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(2,024,815.51)

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.15%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-1,012,407.76) is applied to the current year calculation and the remainder ($-1,012,407.75) is deferred to one or more future years:	3.46%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-674,938.50) is applied to the current year calculation and the remainder ($-1,349,877.01) is deferred to one or more future years:	3.56%
	LEA request for Option 1, Option 2, or Option 3	3
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	(674,938.50)

Approved indirect cost rate: 3.44%
Highest rate used in any program: 3.44%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	6,191,546.93	212,926.25	3.44%
01	3550	37,327.64	1,284.07	3.44%
01	4035	458,184.49	14,960.26	3.27%
01	4127	306,062.74	10,528.56	3.44%
01	4203	19,957.68	678.90	3.40%
01	5810	3,383,382.70	114,590.30	3.39%
01	6010	531,887.37	18,230.07	3.43%
01	6266	30,994.89	1,066.22	3.44%
01	6387	724,246.41	24,742.08	3.42%
01	6388	1,508,504.27	51,341.72	3.40%
01	6520	177,416.59	6,068.18	3.42%
01	9010	964,012.75	3,088.28	0.32%
11	5810	6,264,879.47	69,993.53	1.12%
11	6391	1,468,635.92	50,521.08	3.44%
13	5310	6,395,145.17	220,055.21	3.44%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		4,707,725.74	4,707,725.74
2. State Lottery Revenue	8560	3,863,724.42		1,789,529.52	5,653,253.94
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,863,724.42	0.00	6,497,255.26	10,360,979.68
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,704,607.09			2,704,607.09
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,159,117.33			1,159,117.33
4. Books and Supplies	4000-4999	0.00		314,317.29	314,317.29
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,863,724.42	0.00	314,317.29	4,178,041.71
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	6,182,937.97	6,182,937.97

D. COMMENTS:

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

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

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

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		1,344,577.46	1,667,342.81	18,150,069.55	13,628,156.24	22,384,778.35	8,720.00	2,253,969.99
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten	880.00	880.00	880.00	880.00	880.00	18.00	350.00
1110	Regular Education, K–12							
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	6.00	6.00	6.00	6.00	6.00	6.00	6.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		886.00	886.00	886.00	886.00	886.00	24.00	356.00

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

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	367,094.98	59,010,257.04	59,377,352.02	2,865,732.82		62,243,084.84
1110	Regular Education, K–12	159,926,541.76	0.00	159,926,541.76	7,718,544.61		167,645,086.37
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	12,116,792.66	0.00	12,116,792.66	584,793.52		12,701,586.18
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	75,205,300.48	427,357.36	75,632,657.84	3,650,263.66		79,282,921.50
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					316,829.10	316,829.10
----	Enterprise					76,200.45	76,200.45
----	Facilities Acquisition & Construction					809,841.26	809,841.26
----	Other Outgo					6,171,823.35	6,171,823.35
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	1,183,579.28		1,183,579.28
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(489,698.41)		(489,698.41)
----	**Total General Fund and Charter Schools Funds Expenditures**	247,615,729.88	59,437,614.40	307,053,344.28	15,513,215.48	7,374,694.16	329,941,253.92

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	367,094.98	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	367,094.98
1110	Regular Education, K–12	150,549,822.83	2,838,624.44	482,876.85	0.00	4,431,778.94	1,060.00	1,233,934.47			388,444.23	0.00	159,926,541.76
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	10,975,108.59	114,980.42	0.00	0.00	1,026,703.65	0.00	0.00			0.00	0.00	12,116,792.66
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	61,551,773.02	4,165,419.20	0.00	1,190,207.84	6,493,398.47	1,804,501.95	0.00			0.00	0.00	75,205,300.48
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		223,443,799.42	7,119,024.06	482,876.85	1,190,207.84	11,951,881.06	1,805,561.95	1,233,934.47	0.00	0.00	388,444.23	0.00	247,615,729.88

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	34,554,546.88	22,239,728.43	2,215,981.73	59,010,257.04
1110	Regular Education, K–12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	235,599.18	153,769.92	37,988.26	427,357.36
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		34,790,146.06	22,393,498.35	2,253,969.99	59,437,614.40

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	3,275,957.21
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	62,650.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	9,058,578.53
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,605,728.14
5	Total Central Administration Costs in General Fund and Charter Schools Funds	16,002,913.88
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	247,615,729.88
2	Total Allocated Costs (from Form PCR, Column 2, Total)	59,437,614.40
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	307,053,344.28
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	12,564,380.86
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	11,959,120.70
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	24,523,501.56
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	331,576,845.84
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	4.83%

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)	316,829.10				316,829.10
Enterprise (Objects 1000-5999, 6400-6910)		76,200.45			76,200.45
Facilities Acquisition & Construction (Objects 1000-6600)			809,841.26		809,841.26
Other Outgo (Objects 1000-7999)				6,171,823.35	6,171,823.35
Total Other Costs	316,829.10	76,200.45	809,841.26	6,171,823.35	7,374,694.16

Unaudited Actuals
General Fund
Special Education Revenue Allocations
(Optional)

Description	2021-22 Actual	2022-23 Budget	% Diff.
SELPA Name: Downey-Montebello (DM)			
Date allocation plan approved by SELPA governance: Jun-21, 2022			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	29,399,883.00	34,055,737.00	15.84%
2. Local Special Education Property Taxes	2,304,268.00	2,304,268.00	0.00%
3. Applicable Excess ERAF	0.00		0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	31,704,151.00	36,360,005.00	14.69%
B. Program Specialist/Regionalized Services Apportionment	790,339.00	832,465.00	5.33%
C. Program Specialist/Regionalized Services for NSS Apportionment	0.00	0.00	0.00%
D. Low Incidence Apportionment	1,086,026.00	1,085,700.00	-0.03%
E. Out of Home Care Apportionment	379,099.00	399,305.00	5.33%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment	0.00	0.00	0.00%
G. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A.4 through G)	33,959,615.00	38,677,475.00	13.89%
I. Mental Health Apportionment	3,494,893.00	3,494,893.00	0.00%
J. Federal IDEA Local Assistance Grants - Preschool	9,690,207.00	9,690,207.00	0.00%
K. Federal IDEA - Section 619 Preschool	183,735.00	183,735.00	0.00%
L. Other Federal Discretionary Grants	2,363,264.00	155,080.00	-93.44%
M. Other Adjustments	4,925,638.00	215,945.00	-95.62%
N. Total SELPA Revenues (Sum lines H through M)	54,617,352.00	52,417,335.00	-4.03%
II. ALLOCATION TO SELPA MEMBERS			
Downey Unified (DM00)	27,393,198.00	27,211,521.00	-0.66%
Montebello Unified (DM02)	27,224,154.00	25,205,814.00	-7.41%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	54,617,352.00	52,417,335.00	-4.03%

Preparer
Name: Elvira Calderon Leyva
Title: Interim Financial Operations Analyst
Phone: (562) 469-6635

Current LEA: 19-64451-0000000 Downey Unified

Selected SELPA: DM

(Enter a SELPA ID from the list below then save and close)

POTENTIAL SELPAS FOR THIS LEA

ID	SELPA-TITLE	DATE APPROVED (from Form SEA)
DM	Downey-Montebello	6/21/2022

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(1,326.39)	0.00	(489,698.41)				
Other Sources/Uses Detail					0.00	3,127,000.00		
Fund Reconciliation							0.00	0.09
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	1,191.39	0.00	269,643.20	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	135.00	0.00	220,055.21	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,047,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					80,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,326.39	(1,326.39)	489,698.41	(489,698.41)	3,127,000.00	3,127,000.00	0.00	0.09

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								3,305
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,465,709.44	452,424.23	0.00	305,781.04	1,480,086.49	22,539,001.60		26,243,002.80
2000-2999	Classified Salaries	1,651,524.73	310,858.65	0.00	103,549.59	991,790.23	14,183,905.16		17,241,628.36
3000-3999	Employee Benefits	1,472,438.45	410,070.61	0.00	179,255.17	1,397,245.86	19,052,867.98		22,511,878.07
4000-4999	Books and Supplies	85,045.23	43,309.89	0.00	53.40	8,027.34	476,375.78		612,811.64
5000-5999	Services and Other Operating Expenditures	788,344.94	69,420.78	0.00	82,968.93	4,923.50	7,264,813.76		8,210,471.91
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	385,507.70	0.00	0.00	0.00	0.00	0.00		385,507.70
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	5,848,570.49	1,286,084.16	0.00	671,608.13	3,882,073.42	63,516,964.28	0.00	75,205,300.48
7310	Transfers of Indirect Costs	2,993.00	0.00	0.00	0.00	0.00	6,163.46		9,156.46
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	427,357.39							427,357.39
	Total Indirect Costs and PCR Allocations	430,350.39	0.00	0.00	0.00	0.00	6,163.46	0.00	436,513.85
	TOTAL COSTS	6,278,920.88	1,286,084.16	0.00	671,608.13	3,882,073.42	63,523,127.74	0.00	75,641,814.33
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	59,582.83	12,532.24	0.00	0.00	96,513.96	600,724.36		769,353.39
2000-2999	Classified Salaries	606,434.45	0.00	0.00	0.00	7,036.86	2,201,900.26		2,815,371.57
3000-3999	Employee Benefits	334,294.92	2,565.35	0.00	0.00	35,022.01	1,700,749.81		2,072,632.09
4000-4999	Books and Supplies	0.00	23,402.50	0.00	0.00	2,737.00	113,092.20		139,231.70
5000-5999	Services and Other Operating Expenditures	389,722.30	32,695.41	0.00	0.00	4,903.00	277,886.57		705,207.28
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	1,390,034.50	71,195.50	0.00	0.00	146,212.83	4,894,353.20	0.00	6,501,796.03
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	1,390,034.50	71,195.50	0.00	0.00	146,212.83	4,894,353.20	0.00	6,501,796.03
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								6,501,796.03

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,406,126.61	439,891.99	0.00	305,781.04	1,383,572.53	21,938,277.24		25,473,649.41
2000-2999	Classified Salaries	1,045,090.28	310,858.65	0.00	103,549.59	984,753.37	11,982,004.90		14,426,256.79
3000-3999	Employee Benefits	1,138,143.53	407,505.26	0.00	179,255.17	1,362,223.85	17,352,118.17		20,439,245.98
4000-4999	Books and Supplies	85,045.23	19,907.39	0.00	53.40	5,290.34	363,283.58		473,579.94
5000-5999	Services and Other Operating Expenditures	398,622.64	36,725.37	0.00	82,968.93	20.50	6,986,927.19		7,505,264.63
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	385,507.70	0.00	0.00	0.00	0.00	0.00		385,507.70
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	4,458,535.99	1,214,888.66	0.00	671,608.13	3,735,860.59	58,622,611.08	0.00	68,703,504.45
7310	Transfers of Indirect Costs	2,993.00	0.00	0.00	0.00	0.00	6,163.46		9,156.46
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	427,357.39							427,357.39
	Total Indirect Costs and PCR Allocations	430,350.39	0.00	0.00	0.00	0.00	6,163.46	0.00	436,513.85
	TOTAL BEFORE OBJECT 8980	4,888,886.38	1,214,888.66	0.00	671,608.13	3,735,860.59	58,628,774.54	0.00	69,140,018.30
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								69,140,018.30
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	351,047.17		351,047.17
2000-2999	Classified Salaries	708,449.98	0.00	0.00	0.00	0.00	339,692.79		1,048,142.77
3000-3999	Employee Benefits	422,768.27	0.00	0.00	0.00	0.00	239,424.50		662,192.77
4000-4999	Books and Supplies	66,382.50	0.00	0.00	0.00	0.00	27,727.27		94,109.77
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	41,966.21		41,966.21
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	385,507.70	0.00	0.00	0.00	0.00	0.00		385,507.70
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	1,583,108.45	0.00	0.00	0.00	0.00	999,857.94	0.00	2,582,966.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	3,088.28		3,088.28
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	3,088.28	0.00	3,088.28
	TOTAL BEFORE OBJECT 8980	1,583,108.45	0.00	0.00	0.00	0.00	1,002,946.22	0.00	2,586,054.67
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)								36,766,812.28
	TOTAL COSTS								39,352,866.95

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

2020-21 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	62,852,153.06	37,212,118.83
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)	62,852,153.06	37,212,118.83

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	3,314.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2020-21 Unduplicated Pupil Count, Adjusted for 2021-22 MOE Calculation (Line C1 plus Line C2)	3,314.00

SELPA: Downey-Montebello (DM)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

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

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

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

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

SELPA: Downey-Montebello (DM)

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

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

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resources 3308 and 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3305, 3308, 3310 and 3315)	0.00 (b)		
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(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: Downey-Montebello (DM)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2021-22	**Actual Expenditures Comparison Year FY 2020-21**	**Difference (A - B)**
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	75,641,814.33		
b. Less: Expenditures paid from federal sources	6,501,796.03		
c. Expenditures paid from state and local sources	69,140,018.30	62,852,153.06	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		62,852,153.06	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	69,140,018.30	62,852,153.06	6,287,865.24

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

	Actual FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	75,641,814.33		
b. Less: Expenditures paid from federal sources	6,501,796.03		
c. Expenditures paid from state and local sources	69,140,018.30	62,852,153.06	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		62,852,153.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	69,140,018.30	62,852,153.06	
d. Special education unduplicated pupil count	3,305	3,314	
e. Per capita state and local expenditures (A2c/A2d)	20,919.82	18,965.65	1,954.17

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: Downey-Montebello (DM)

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	39,352,866.95	38,289,555.06	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		38,289,555.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	39,352,866.95	38,289,555.06	1,063,311.89

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	39,352,866.95	38,289,555.06	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		38,289,555.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	39,352,866.95	38,289,555.06	
b. Special education unduplicated pupil count	3,305	3,182	
c. Per capita local expenditures (B2a/B2b)	11,907.07	12,033.17	(126.10)

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.

MIchael S. Martinez
Contact Name

(562) 469-6621
Telephone Number

Senior Director, Budget and Finance
Title

Mimartinez@dusd.net
Email Address

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								3,305
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,655,933.00	442,742.00	0.00	303,833.00	1,533,043.00	23,887,511.00		27,823,062.00
2000-2999	Classified Salaries	1,686,087.00	310,068.00	0.00	95,526.00	1,093,671.00	16,759,092.00		19,944,444.00
3000-3999	Employee Benefits	1,538,731.00	409,999.00	0.00	183,941.00	1,530,668.00	21,159,243.00		24,822,582.00
4000-4999	Books and Supplies	130,544.00	24,056.00	0.00	18,150.00	14,199.00	650,631.00		837,580.00
5000-5999	Services and Other Operating Expenditures	662,011.00	104,953.00	0.00	199,025.00	100.00	8,694,869.00		9,660,958.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	108,465.00	0.00	0.00	0.00	0.00	0.00		108,465.00
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	5,781,771.00	1,291,818.00	0.00	800,475.00	4,171,681.00	71,151,346.00	0.00	83,197,091.00
7310	Transfers of Indirect Costs	134,035.00	25,668.00	0.00	0.00	2,329.00	12,650.00		174,682.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	134,035.00	25,668.00	0.00	0.00	2,329.00	12,650.00	0.00	174,682.00
	TOTAL COSTS	5,915,806.00	1,317,486.00	0.00	800,475.00	4,174,010.00	71,163,996.00	0.00	83,371,773.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,541,733.00	442,742.00	0.00	303,833.00	1,415,008.00	22,610,640.00		26,313,956.00
2000-2999	Classified Salaries	1,081,690.00	310,068.00	0.00	95,526.00	1,081,998.00	14,413,365.00		16,982,647.00
3000-3999	Employee Benefits	1,222,853.00	409,999.00	0.00	183,941.00	1,469,511.00	19,383,053.00		22,669,357.00
4000-4999	Books and Supplies	130,544.00	18,500.00	0.00	18,150.00	13,300.00	619,137.00		799,631.00
5000-5999	Services and Other Operating Expenditures	551,857.00	93,309.00	0.00	199,025.00	100.00	8,524,253.00		9,368,544.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	108,465.00	0.00	0.00	0.00	0.00	0.00		108,465.00
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	4,637,142.00	1,274,618.00	0.00	800,475.00	3,979,917.00	65,550,448.00	0.00	76,242,600.00
7310	Transfers of Indirect Costs	0.00	25,091.00	0.00	0.00	0.00	5,437.00		30,528.00
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	25,091.00	0.00	0.00	0.00	5,437.00	0.00	30,528.00
	TOTAL BEFORE OBJECT 8980	4,637,142.00	1,299,709.00	0.00	800,475.00	3,979,917.00	65,555,885.00	0.00	76,273,128.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								92,593.00
	TOTAL COSTS								76,365,721.00

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
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	234,905.00		234,905.00
2000-2999	Classified Salaries	737,608.00	0.00	0.00	0.00	0.00	150,255.00		887,863.00
3000-3999	Employee Benefits	455,910.00	0.00	0.00	0.00	0.00	105,225.00		561,135.00
4000-4999	Books and Supplies	54,394.00	0.00	0.00	0.00	2,100.00	82,310.00		138,804.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	60,400.00		60,400.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	108,465.00	0.00	0.00	0.00	0.00	0.00		108,465.00
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	1,356,377.00	0.00	0.00	0.00	2,100.00	633,095.00	0.00	1,991,572.00
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	1,356,377.00	0.00	0.00	0.00	2,100.00	633,095.00	0.00	1,991,572.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								92,593.00
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)								40,366,068.00
	TOTAL COSTS								42,450,233.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								3,305
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,465,709.44	452,424.23	0.00	305,781.04	1,480,086.49	22,539,001.60		26,243,002.80
2000-2999	Classified Salaries	1,651,524.73	310,858.65	0.00	103,549.59	991,790.23	14,183,905.16		17,241,628.36
3000-3999	Employee Benefits	1,472,438.45	410,070.61	0.00	179,255.17	1,397,245.86	19,052,867.98		22,511,878.07
4000-4999	Books and Supplies	85,045.23	43,309.89	0.00	53.40	8,027.34	476,375.78		612,811.64
5000-5999	Services and Other Operating Expenditures	788,344.94	69,420.78	0.00	82,968.93	4,923.50	7,264,813.76		8,210,471.91
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	385,507.70	0.00	0.00	0.00	0.00	0.00		385,507.70
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	5,848,570.49	1,286,084.16	0.00	671,608.13	3,882,073.42	63,516,964.28	0.00	75,205,300.48
7310	Transfers of Indirect Costs	2,993.00	0.00	0.00	0.00	0.00	6,163.46		9,156.46
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	427,357.39							427,357.39
	Total Indirect Costs	2,993.00	0.00	0.00	0.00	0.00	6,163.46	0.00	9,156.46
	TOTAL COSTS	5,851,563.49	1,286,084.16	0.00	671,608.13	3,882,073.42	63,523,127.74	0.00	75,214,456.94
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	59,582.83	12,532.24	0.00	0.00	96,513.96	600,724.36		769,353.39
2000-2999	Classified Salaries	606,434.45	0.00	0.00	0.00	7,036.86	2,201,900.26		2,815,371.57
3000-3999	Employee Benefits	334,294.92	2,565.35	0.00	0.00	35,022.01	1,700,749.81		2,072,632.09
4000-4999	Books and Supplies	0.00	23,402.50	0.00	0.00	2,737.00	113,092.20		139,231.70
5000-5999	Services and Other Operating Expenditures	389,722.30	32,695.41	0.00	0.00	4,903.00	277,886.57		705,207.28
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,390,034.50	71,195.50	0.00	0.00	146,212.83	4,894,353.20	0.00	6,501,796.03
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	1,390,034.50	71,195.50	0.00	0.00	146,212.83	4,894,353.20	0.00	6,501,796.03
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								6,501,796.03

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,406,126.61	439,891.99	0.00	305,781.04	1,383,572.53	21,938,277.24		25,473,649.41
2000-2999	Classified Salaries	1,045,090.28	310,858.65	0.00	103,549.59	984,753.37	11,982,004.90		14,426,256.79
3000-3999	Employee Benefits	1,138,143.53	407,505.26	0.00	179,255.17	1,362,223.85	17,352,118.17		20,439,245.98
4000-4999	Books and Supplies	85,045.23	19,907.39	0.00	53.40	5,290.34	363,283.58		473,579.94
5000-5999	Services and Other Operating Expenditures	398,622.64	36,725.37	0.00	82,968.93	20.50	6,986,927.19		7,505,264.63
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	385,507.70	0.00	0.00	0.00	0.00	0.00		385,507.70
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	4,458,535.99	1,214,888.66	0.00	671,608.13	3,735,860.59	58,622,611.08	0.00	68,703,504.45
7310	Transfers of Indirect Costs	2,993.00	0.00	0.00	0.00	0.00	6,163.46		9,156.46
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	427,357.39							427,357.39
	Total Indirect Costs	2,993.00	0.00	0.00	0.00	0.00	6,163.46	0.00	9,156.46
	TOTAL BEFORE OBJECT 8980	4,461,528.99	1,214,888.66	0.00	671,608.13	3,735,860.59	58,628,774.54	0.00	68,712,660.91
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								68,712,660.91
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	351,047.17		351,047.17
2000-2999	Classified Salaries	708,449.98	0.00	0.00	0.00	0.00	339,692.79		1,048,142.77
3000-3999	Employee Benefits	422,768.27	0.00	0.00	0.00	0.00	239,424.50		662,192.77
4000-4999	Books and Supplies	66,382.50	0.00	0.00	0.00	0.00	27,727.27		94,109.77
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	41,966.21		41,966.21
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	385,507.70	0.00	0.00	0.00	0.00	0.00		385,507.70
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	1,583,108.45	0.00	0.00	0.00	0.00	999,857.94	0.00	2,582,966.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	3,088.28		3,088.28
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	3,088.28	0.00	3,088.28
	TOTAL BEFORE OBJECT 8980	1,583,108.45	0.00	0.00	0.00	0.00	1,002,946.22	0.00	2,586,054.67
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)								36,766,812.28
	TOTAL COSTS								39,352,866.95

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

SELPA: Downey-Montebello (DM)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

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

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

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

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

SELPA: Downey-Montebello (DM)

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

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

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		

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

SELPA: Downey-Montebello (DM)

SECTION 3

	Column A Budgeted Amounts (LB-B Worksheet) FY 2022-23	Column B Actual Expenditures Comparison Year FY 2021-22	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	83,371,773.00		
b. Less: Expenditures paid from federal sources	7,006,052.00		
c. Expenditures paid from state and local sources	76,365,721.00	68,992,002.70	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(426,206.83)	
Comparison year's expenditures, adjusted for MOE calculation		68,565,795.87	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	76,365,721.00	68,565,795.87	7,799,925.13

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

	Budgeted Amounts FY 2022-23	Comparison Year 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	83,371,773.00		
b. Less: Expenditures paid from federal sources	7,006,052.00		
c. Expenditures paid from state and local sources	76,365,721.00	68,992,002.70	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(426,206.83)	
Comparison year's expenditures, adjusted for MOE calculation		68,565,795.87	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	76,365,721.00	68,565,795.87	
d. Special education unduplicated pupil count	3305	3305	
e. Per capita state and local expenditures (A2c/A2d)	23,106.12	20,746.08	2,360.04

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

SELPA: Downey-Montebello (DM)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2022-23	Comparison Year FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	42,450,233.00	39,207,949.41	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		39,207,949.41	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	42,450,233.00	39,207,949.41	3,242,283.59

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

	Budget FY 2022-23	Comparison Year FY 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 per capita local expenditures			
a. Expenditures paid from local sources	42,450,233.00	38,289,555.06	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		38,289,555.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	42,450,233.00	38,289,555.06	
b. Special education unduplicated pupil count	3,305	3,182	
c. Per capita local expenditures (B2a/B2b)	12,844.25	12,033.17	811.08

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

Michael S. Martinez
Contact Name

(562) 469-6621
Telephone Number

Senior Director, Budget and Finance
Title

Mimartinez@dusd.net
Email Address