

2021 / 2022

# Continuing Disclosure Annual Report

*Fiscal Year Ending June 30, 2022*

*Submitted March 1, 2023*

## Moreno Valley Unified School District

Community Facilities District No. 2003-1

Series 2013 Special Tax Refunding Bonds



A division of California Financial Services

**\$7,425,000**  
**Moreno Valley Unified School District**  
**Community Facilities District No. 2003-1**  
**Series 2013 Special Tax Refunding Bonds**

| <b>MATURITY DATE</b>               | <b>CUSIP*</b>     |
|------------------------------------|-------------------|
| <b>Current Interest Bonds</b>      |                   |
| 09/01/2014                         | NA <sup>[1]</sup> |
| 09/01/2015                         | NA <sup>[1]</sup> |
| 09/01/2016                         | NA <sup>[1]</sup> |
| 09/01/2017                         | NA <sup>[1]</sup> |
| 09/01/2018                         | NA <sup>[1]</sup> |
| 09/01/2019                         | NA <sup>[1]</sup> |
| 09/01/2020                         | NA <sup>[1]</sup> |
| 09/01/2021                         | NA <sup>[1]</sup> |
| 09/01/2022                         | NA <sup>[1]</sup> |
| 09/01/2023                         | NA <sup>[1]</sup> |
| 09/01/2024                         | NA <sup>[1]</sup> |
| 09/01/2025                         | NA <sup>[1]</sup> |
| 09/01/2026                         | NA <sup>[1]</sup> |
| 09/01/2027                         | NA <sup>[1]</sup> |
| 09/01/2028                         | NA <sup>[1]</sup> |
| 09/01/2029                         | NA <sup>[1]</sup> |
| <b>Current Interest Term Bonds</b> |                   |
| 09/01/2032                         | NA <sup>[1]</sup> |

[1] Private Placement, therefore there are no CUSIPs associated with this issuance.

*\*CUSIP® is a registered trademark of the American Bankers Association.*

# List of Participants

## **Issuer**

Community Facilities District No. 2003-1  
Moreno Valley Unified School District  
25634 Alessandro Blvd  
Moreno Valley, California 92553  
[www.mvusd.net](http://www.mvusd.net)

## **Bond Counsel**

Atkinson, Andelson, Loya, Ruud & Romo  
20 Pacifica, Suite 1100  
Irvine, California 92618

## **Special Tax Administrator**

KeyAnalytics  
555 Corporate Drive, Suite 100  
Ladera Ranch, California 92694

## **Fiscal Agent**

U. S. Bank National Association  
633 West Fifth Street, 24<sup>th</sup> Floor  
Los Angeles, California 90071

# Table of Contents

|             |  |          |
|-------------|--|----------|
| <b>I.</b>   | <b>Introduction .....</b>  | <b>1</b> |
| <b>II.</b>  | <b>Audited Financial Statements .....</b>                                  | <b>2</b> |
| <b>III.</b> | <b>Special Taxes .....</b>   | <b>3</b> |
|             | A. Changes to the First Amended Rate and Method of Apportionment.....      | 3        |
|             | B. Special Tax Prepayments .....   | 3        |
|             | C. Summary of Special Tax .....  | 4        |
|             | D. Special Tax Collections.....  | 5        |
|             | E. Foreclosure Update.....   | 5        |
| <b>IV.</b>  | <b>Debt and Assessed Values .....</b>                                      | <b>6</b> |
|             | A. Principal Outstanding .....   | 6        |
|             | B. Assessed Values and Value-to-Lien Ratios.....                           | 6        |
| <b>V.</b>   | <b>Fiscal Agent Accounts .....</b>   | <b>7</b> |
|             | A. Fiscal Agent Account Balances .....                                     | 7        |
|             | B. Reserve Requirement.....  | 8        |
| <b>VI.</b>  | <b>Reports and Additional Information.....</b>                             | <b>9</b> |
|             | A. Reports to the California Debt and Investment Advisory Commission ..... | 9        |
|             | B. Additional Information .....  | 9        |

Exhibit A – Audited Financial Statement for Fiscal Year 2021/2022

Exhibit B – First Amended Rate and Method of Apportionment

Exhibit C – California Debt and Investment Advisory Commission Reports



# I. Introduction

This Annual Report (“Report”) has been prepared pursuant to Section 5.05 of the Fiscal Agent Agreement (“Disclosure Agreement”) executed in connection with the issuance of the following debt:

- Series 2013 Special Tax Refunding Bonds of Community Facilities District No. 2003-1 issued on September 25, 2013, in the par amount of \$7,425,000 (“Bonds”).

Under the Disclosure Agreement, the Moreno Valley Unified School District (“School District”) has agreed to annually provide certain information related to the security of the Bonds. This Report has been prepared by KeyAnalytics, a division of C. Financial Investments, Inc. (“KeyAnalytics”), at the direction of the School District to provide the required information.

Any information contained herein which involves estimates, forecasts or matters of opinion, whether or not expressly so described herein, are intended solely as such and are not to be construed as representation of fact. The information set forth herein has been furnished by the School District, or other sources which are believed to be reliable, but it is not guaranteed as to accuracy or completeness. The information and expressions of opinion herein are subject to change without notice and neither the delivery of this Report nor any sale made hereunder shall, under any circumstances, create any implication that there has been no change in the affairs of the School District or Community Facilities District (“CFD”) No. 2003-1 since the date hereof. Capitalized terms used herein which are not otherwise defined shall have the meaning given them in the respective financing documents.

If there are any questions regarding the information provided herein, please contact KeyAnalytics at (949) 282-1077.

## II. Audited Financial Statements

CFD No. 2003-1 does not prepare audited financial statements, however, KeyAnalytics has received the School District's annual unaudited financial statements for Fiscal Year 2021/2022 ("Statements"). Copies of the Statements are available online at <http://emma.msrb.org>. At the time of posting, the audited financial statements have not been finalized. Once the audited financial statements are finalized, a copy will be posted and available online at <http://emma.msrb.org>.

# III. Special Taxes

CFD No. 2003-1 has covenanted to annually levy the Special Tax in accordance with the First Amended Rate and Method of Apportionment (“RMA”), attached as Exhibit B, so long as the Bonds are outstanding. The items below summarize information required by the Disclosure Agreement.

## A. Changes to the First Amended Rate and Method of Apportionment

There have been no changes to the RMA since the date of the closing of the Bonds.

## B. Special Tax Prepayments

There has been no prepayment of the Special Tax since the date of the closing of the Bonds.

## C. Summary of Special Tax

A summary of the Fiscal Year 2022/2023 Special Tax levy is outlined in the table below.

### Fiscal Year 2022/2023 Special Tax by Tax Rate Category

| Tax Class/Land Use                          | Taxable Unit                   | Number of Units/Acres | Assigned Annual Special Tax Rate | Total Assigned Annual Special Taxes |
|---|--------------------------------|-----------------------|----------------------------------|-------------------------------------|
| 1 - Residential Property                    | Greater than 3,001 Sq. Ft.     | 54 Units              | \$3,191.86 Per Unit              | \$172,360.44                        |
| 2 - Residential Property                    | 2,801 Sq. Ft. to 3,000 Sq. Ft. | 51 Units              | \$3,082.60 Per Unit              | 157,212.60                          |
| 3 - Residential Property                    | 2,601 Sq. Ft. to 2,800 Sq. Ft. | 28 Units              | \$3,014.14 Per Unit              | 84,395.92                           |
| 4 - Residential Property                    | 2,401 Sq. Ft. to 2,600 Sq. Ft. | 18 Units              | \$2,932.56 Per Unit              | 52,786.08                           |
| 5 - Residential Property                    | 2,101 Sq. Ft. to 2,400 Sq. Ft. | 20 Units              | \$2,850.96 Per Unit              | 57,019.20                           |
| 6 - Residential Property                    | 1,900 Sq. Ft. to 2,100 Sq. Ft. | 39 Units              | \$2,633.90 Per Unit              | 102,722.10                          |
| 7 - Residential Property                    | 1,899 Sq. Ft. or Less          | 18 Units              | \$2,443.06 Per Unit              | 43,975.08                           |
| 8 - Non-Residential Property <sup>[1]</sup> | N/A                            | 0.00 Acres            | \$0.00 Per Acre                  | 0.00                                |
| <b>Total</b>                                |                                | <b>228 Units</b>      |                                  | <b>\$670,471.42</b>                 |

[1] Non-Residential Properties are levied at \$0.00 per Acre due to sufficient Special Tax Levy coverage from Residential Property. The Assigned Annual Special Tax Rate per the RMA is \$17,352.08 per Acre.

## D. Special Tax Collections

Delinquent Special Taxes for CFD No. 2003-1, as of June 30, 2022, for Fiscal Year 2021/2022 and prior Fiscal Years are summarized in the table below. There are no property owners who delinquent Special Taxes represent more than 5% of the Special Tax levy.

### Special Tax Levies and Collections

| Fiscal Year | Subject Fiscal Year   |                    |                  |                   |                  | June 30, 2022               |                            |
|-------------|-----------------------|--------------------|------------------|-------------------|------------------|-----------------------------|----------------------------|
|             | Aggregate Special Tax | Parcels Delinquent | Amount Collected | Amount Delinquent | Delinquency Rate | Remaining Amount Delinquent | Remaining Delinquency Rate |
| 2014/2015   | \$572,242.08          | 3                  | \$565,722.47     | \$6,519.61        | 1.14%            | \$0.00                      | 0.00%                      |
| 2015/2016   | 583,687.34            | 0                  | 583,687.34       | 0.00              | 0.00%            | 0.00                        | 0.00%                      |
| 2016/2017   | 595,359.82            | 0                  | 595,359.82       | 0.00              | 0.00%            | 0.00                        | 0.00%                      |
| 2017/2018   | 607,269.00            | 0                  | 607,269.00       | 0.00              | 0.00%            | 0.00                        | 0.00%                      |
| 2018/2019   | 619,413.86            | 1                  | 618,197.20       | 1,216.66          | 0.20%            | 0.00                        | 0.00%                      |
| 2019/2020   | 631,799.78            | 1                  | 628,887.43       | 2,912.35          | 0.46%            | 0.00                        | 0.00%                      |
| 2020/2021   | 644,436.04            | 1                  | 641,617.36       | 2,818.68          | 0.44%            | 2,818.68                    | 0.44%                      |
| 2021/2022   | 657,325.34            | 1                  | 654,450.30       | 2,875.04          | 0.44%            | 2,875.04                    | 0.44%                      |

## E. Foreclosure Update

The table below provides an update to the status of foreclosure actions currently being pursued by the School District with respect to delinquency Special Taxes in excess of the Foreclosure Covenants for CFD No. 2003-1.

### Foreclosure Status

| Fiscal Year | Number of Parcels <sup>[1]</sup> | Foreclosed Delinquent Amount | Amount Collected | Balance Remaining | Status of Foreclosure Proceedings |
|-------------|----------------------------------|------------------------------|------------------|-------------------|-----------------------------------|
| 2006/2007   | 1                                | \$1,068.10                   | \$0.00           | \$1,068.10        | Outstanding                       |
| 2007/2008   | 2                                | 3,046.51                     | 0.00             | 3,046.51          | Outstanding                       |
| 2008/2009   | 2                                | 3,847.72                     | 0.00             | 3,847.72          | Outstanding                       |
| 2009/2010   | 3                                | 5,904.46                     | 0.00             | 5,904.46          | Outstanding                       |

[1] Represents 6 unique parcels within CFD No. 2003-1 that has exceeded the foreclosure threshold and has been approved for foreclosure.

## IV. Debt and Assessed Values

The items below summarize information required by the Disclosure Agreement regarding outstanding debt and Assessed Valuations.

### A. Principal Amount of Bonds Outstanding

The outstanding principal amount of the Bonds as of January 1, 2023, was \$5,585,000. No parity bonds have been issued by CFD No. 2003-1.

### B. Assessed Values and Value to Lien Ratios

A summary of the assessed values with the corresponding value-to-lien ratios for CFD No. 2003-1 are found in the table below.

**Fiscal Year 2022/2023  
Secured Assessed Valuation to Lien Ratios**

| Land Use Category                  | Number of Taxable Dwelling Units | Fiscal Year 2022/2023 Actual Special Tax | Percentage of Fiscal Year 2022/2023 Actual Special Tax | Bonds Outstanding <sup>[1]</sup> | Total Assessed Value <sup>[2]</sup> | Estimated Value-to-Lien Ratio <sup>[3]</sup> |
|------------------------------------|----------------------------------|--|--|----------------------------------|-------------------------------------|--|
| 1 - Greater than 3,001 Sq. Ft.     | 54 Units                         | \$172,360.44                             | 25.71%   | \$1,435,755.54                   | \$21,383,839.00                     | 14.89:1                                      |
| 2 - 2,801 Sq. Ft. to 3,000 Sq. Ft. | 51 Units                         | 157,212.60                               | 23.45%   | 1,309,574.64                     | 19,945,304.00                       | 15.23:1                                      |
| 3 - 2,601 Sq. Ft. to 2,800 Sq. Ft. | 28 Units                         | 84,395.92                                | 12.59%   | 703,014.62                       | 10,734,811.00                       | 15.27:1                                      |
| 4 - 2,401 Sq. Ft. to 2,600 Sq. Ft. | 18 Units                         | 52,786.08                                | 7.87%  | 439,705.93                       | 6,725,869.00                        | 15.30:1                                      |
| 5 - 2,101 Sq. Ft. to 2,400 Sq. Ft. | 20 Units                         | 57,019.20                                | 8.50%  | 474,967.65                       | 7,345,481.00                        | 15.47:1                                      |
| 6 - 1,900 Sq. Ft. to 2,100 Sq. Ft. | 39 Units                         | 102,722.10                               | 15.32%   | 855,670.97                       | 12,639,423.00                       | 14.77:1                                      |
| 7 - 1,899 Sq. Ft. or Less          | 18 Units                         | 43,975.08                                | 6.56%  | 366,310.65                       | 5,988,472.00                        | 16.35:1                                      |
| <b>Developed Property Subtotal</b> | <b>228 Units</b>                 | <b>\$670,471.42</b>                      | <b>100.00%</b>   | <b>\$5,585,000.00</b>            | <b>\$84,763,199.00</b>              | <b>15.18:1</b>                               |
| 8 - Non Residential                | 0.00 Acres                       | 0.00                                     | 0.00%  | 0.00                             | 0.00                                | NA   |
| <b>Total</b>                       | <b>228 Units</b>                 | <b>\$670,471.42</b>                      | <b>100.00%</b>   | <b>\$5,585,000.00</b>            | <b>\$84,763,199.00</b>              | <b>15.18:1</b>                               |

[1] Reflects the Bonds outstanding as of September 2, 2022 and is allocated based on the Fiscal Year 2022/2023 Special Tax levy.

[2] Source: County of Riverside Assessor's Tax Roll dated July 1, 2022.

[3] Estimated assessed value-to-lien ratio. Ratio calculated by dividing the Total Assessed Value by the sum of the Outstanding Bonds. Does not include other overlapping outstanding debt.



## V. Fiscal Agent Accounts

The items below summarize information required by the Disclosure Agreement regarding the Fiscal Agent Account balances.

### A. Fiscal Agent Account Balances

The balance in each fund and account of the Bonds are listed in the table below.

**Fiscal Agent Account Balances (as of January 1, 2023)**

| Account Name                    | Balance               |
|---------------------------------|-----------------------|
| Special Tax Fund                | \$22.10               |
| Prepayment Account              | 0.00                  |
| Administrative Expense Fund     | 35,692.86             |
| Bond Fund                       | 0.00                  |
| Interest Account                | 0.06                  |
| Principal Account               | 0.00                  |
| Cost of Issuance Account        | 0.00                  |
| Reserve Fund                    | 689,064.06            |
| Redemption Fund                 | 0.00                  |
| Optional Redemption Account     | 0.00                  |
| Sinking Fund Redemption Account | 0.00                  |
| Mandatory Redemption Account    | 0.00                  |
| Surplus School Facilities Fund  | 455,081.71            |
| Rebate Fund                     | 0.00                  |
| <b>Total</b>                    | <b>\$1,179,860.79</b> |

All other funds, accounts, and subaccounts not listed above but listed within the Bond Indenture have been close and/or are \$0.00.

## B. Reserve Requirement

As of January 1, 2023, the Reserve Requirement for the Bonds and how it is funded is outlined in the table below.

### Reserve Requirement

| Bonds                                   | Reserve Requirement | Funding Source | Amount on Deposit |
|---|---------------------|----------------|-------------------|
| Series 2013 Special Tax Refunding Bonds | \$683,034.00        | Cash Deposit   | \$683,070.47      |

## V. Report and Additional Information

Below is information regarding the Bonds as required by the Disclosure Agreement.

### A. Report to the California Debt and Investment Advisory Commission

A copy of the Yearly Fiscal Status report filed to the California Debt and Investment Advisory Commission (“CDIAC”) filed on or before October 30, 2022, is attached as Exhibit C.

### B. Additional Information

Pursuant to the Disclosure Agreement the School District shall provide further information, if any, as may be necessary to make the specifically required statements, considering the circumstances under which they are made, not misleading.

After a thorough review the School District has determined that no additional information is needed for Fiscal Year 2021/2022.

[https://calschools.sharepoint.com/CFS/UNREGULATED/Moreno\\_Valley/Developer\\_Revenue/CFD\\_Admin/CFD\\_No.2003-1/FY2122/ContDisc/MVUSD\\_CFD\\_2003-1\\_FY2122\\_ContDisc\\_D1.docx](https://calschools.sharepoint.com/CFS/UNREGULATED/Moreno_Valley/Developer_Revenue/CFD_Admin/CFD_No.2003-1/FY2122/ContDisc/MVUSD_CFD_2003-1_FY2122_ContDisc_D1.docx)

# **Exhibit A**

## **Audited Financial Statements**

Fiscal Year 2021/2022



# **2021—2022**

# **Unaudited**

# **Actuals**



# **Form CA**

## **Unaudited Actuals Certification**



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

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

| Form  | Description   | Value            |
|-------|---|------------------|
| CEA   | Percent of Current Cost of Education Expended for Classroom Compensation<br>Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)  | 56.12%           |
|       | CEA Deficiency Amount<br>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<br>If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages:<br>MOE Deficiency Percentage - Based on Total Expenditures<br>MOE Deficiency Percentage - Based on Expenditures Per ADA | MOE Met          |
|       |   |                  |
|       |   |                  |
| GANN  | Adjustments to Appropriations Limit Per Government Code Section 7902.1<br>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   | \$197,737,391.37 |
|       | Appropriations Subject to Limit   | \$197,737,391.37 |
|       | These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.  |                  |
| ICR   | Preliminary Proposed Indirect Cost Rate<br>Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.   | 3.64%            |
|       |   |                  |

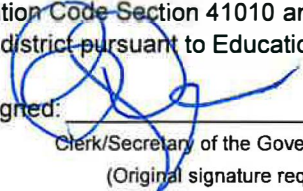
1/15/2021



UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 13, 2022

To the Superintendent of Public Instruction:

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

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

Date: 9/13/22

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

For County Office of Education:

Lindsay Gleason  
Name  
Director District Fiscal Services  
Title  
951-826-6429  
Telephone  
lgleason@rcoe.us  
E-mail Address

For School District:

Jennifer Miller  
Name  
Director of Business Services  
Title  
951-571-7500 ext 17549  
Telephone  
jmmiller@mvusd.net  
E-mail Address





# Fund Forms



# Fund 01

**General Fund**



| Description  | Resource Codes | Object Codes           | 2021-22 Unaudited Actuals |                 |                           | 2022-23 Budget   |                 |                           | % Diff Column C & F |
|--|----------------|------------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
|  |                |                        | Unrestricted (A)          | Restricted (B)  | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E)  | Total Fund col. D + E (F) |                     |
| A. REVENUES  |                |                        |                           |                 |                           |                  |                 |                           |                     |
| 1) LCFF Sources  |                | 8010-8099              | 373,961,459.34            | 0.00            | 373,961,459.34            | 414,741,137.00   | 0.00            | 414,741,137.00            | 10.9%               |
| 2) Federal Revenue   |                | 8100-8299              | 0.00                      | 59,747,620.06   | 59,747,620.06             | 0.00             | 84,869,204.00   | 84,869,204.00             | 42.0%               |
| 3) Other State Revenue   |                | 8300-8599              | 6,480,565.76              | 84,323,526.13   | 90,804,091.89             | 6,280,588.00     | 164,738,126.00  | 171,018,714.00            | 88.3%               |
| 4) Other Local Revenue   |                | 8600-8799              | 3,037,150.67              | 2,211,755.82    | 5,248,906.49              | 1,213,561.00     | 740,000.00      | 1,953,561.00              | -62.8%              |
| 5) TOTAL, REVENUES   |                |                        | 383,479,175.77            | 146,282,902.01  | 529,762,077.78            | 422,235,286.00   | 250,347,330.00  | 672,582,616.00            | 27.0%               |
| B. EXPENDITURES  |                |                        |                           |                 |                           |                  |                 |                           |                     |
| 1) Certificated Salaries   |                | 1000-1999              | 151,540,615.39            | 49,509,983.63   | 201,050,599.02            | 170,895,623.00   | 67,567,752.00   | 238,463,375.00            | 18.6%               |
| 2) Classified Salaries   |                | 2000-2999              | 49,215,889.07             | 25,658,351.57   | 74,874,240.64             | 59,095,053.00    | 28,083,284.00   | 87,178,337.00             | 16.4%               |
| 3) Employee Benefits   |                | 3000-3999              | 78,870,518.66             | 48,982,936.25   | 127,853,454.91            | 95,167,831.00    | 57,497,448.00   | 152,665,279.00            | 19.4%               |
| 4) Books and Supplies  |                | 4000-4999              | 15,122,272.64             | 17,069,375.10   | 32,191,647.74             | 19,260,998.00    | 22,472,660.00   | 41,733,658.00             | 29.6%               |
| 5) Services and Other Operating Expenditures   |                | 5000-5999              | 23,821,188.38             | 36,192,622.06   | 60,013,810.44             | 25,688,355.00    | 57,582,122.00   | 83,270,477.00             | 38.8%               |
| 6) Capital Outlay  |                | 6000-6999              | 2,818,449.46              | 981,202.10      | 3,799,651.56              | 5,426,160.00     | 25,601,954.00   | 31,028,114.00             | 716.6%              |
| 7) Other Outgo (excluding Transfers of Indirect Costs)   |                | 7100-7299<br>7400-7499 | 1,840,206.66              | 20,773.79       | 1,860,980.45              | 1,773,749.00     | 0.00            | 1,773,749.00              | -4.7%               |
| 8) Other Outgo - Transfers of Indirect Costs   |                | 7300-7399              | (5,070,434.61)            | 4,567,632.57    | (502,802.04)              | (6,605,673.00)   | 5,926,251.00    | (679,422.00)              | 35.1%               |
| 9) TOTAL, EXPENDITURES   |                |                        | 318,158,705.65            | 182,982,877.07  | 501,141,582.72            | 370,702,096.00   | 264,731,471.00  | 635,433,567.00            | 26.8%               |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |                        |                           |                 |                           |                  |                 |                           |                     |
|  |                |                        | 65,320,470.12             | (36,699,975.06) | 28,620,495.06             | 51,533,190.00    | (14,384,141.00) | 37,149,049.00             | 29.8%               |
| D. OTHER FINANCING SOURCES/USES  |                |                        |                           |                 |                           |                  |                 |                           |                     |
| 1) Interfund Transfers   |                |                        |                           |                 |                           |                  |                 |                           |                     |
| a) Transfers In  |                | 8900-8929              | 1,929.12                  | 0.00            | 1,929.12                  | 0.00             | 0.00            | 0.00                      | -100.0%             |
| b) Transfers Out   |                | 7600-7629              | 7,000,000.00              | 0.00            | 7,000,000.00              | 0.00             | 0.00            | 0.00                      | -100.0%             |
| 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              | (60,545,776.62)           | 60,545,776.62   | 0.00                      | (64,475,206.00)  | 64,475,206.00   | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                        | (67,543,847.50)           | 60,545,776.62   | (6,998,070.88)            | (64,475,206.00)  | 64,475,206.00   | 0.00                      | -100.0%             |

| Description  | Resource Codes | Object Codes | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (2,223,377.38)            | 23,845,801.56  | 21,622,424.18             | (12,942,016.00)  | 50,091,065.00  | 37,149,049.00             | 71.8%               |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                  |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited                                |                | 9791         | 104,574,136.83            | 28,781,831.84  | 133,355,968.67            | 103,584,537.12   | 51,393,855.73  | 154,978,392.85            | 16.2%               |
| 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)                      |                |              | 104,574,136.83            | 28,781,831.84  | 133,355,968.67            | 103,584,537.12   | 51,393,855.73  | 154,978,392.85            | 16.2%               |
| d) Other Restatements                                      |                | 9795         | 1,233,777.67              | (1,233,777.67) | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 105,807,914.50            | 27,548,054.17  | 133,355,968.67            | 103,584,537.12   | 51,393,855.73  | 154,978,392.85            | 16.2%               |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 103,584,537.12            | 51,393,855.73  | 154,978,392.85            | 90,642,521.12    | 101,484,920.73 | 192,127,441.85            | 24.0%               |
| Components of Ending Fund Balance                          |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable  |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash   |                | 9711         | 50,000.00                 | 0.00           | 50,000.00                 | 50,000.00        | 0.00           | 50,000.00                 | 0.0%                |
| Stores   |                | 9712         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prepaid Items  |                | 9713         | 429,467.24                | 0.00           | 429,467.24                | 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                      | 51,393,855.73  | 51,393,855.73             | 0.00             | 101,772,081.78 | 101,772,081.78            | 98.0%               |
| 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                      | 40,840,928.00    | 0.00           | 40,840,928.00             | New                 |
| Safety and Security  | 0000           | 9760         |                           |                |                           | 5,000,000.00     |                | 5,000,000.00              |                     |
| Vacation Payable   | 0000           | 9760         |                           |                |                           | 5,586,471.00     |                | 5,586,471.00              |                     |
| STRS/PERS Retirement Increases                             | 0000           | 9760         |                           |                |                           | 6,334,282.00     |                | 6,334,282.00              |                     |
| Technology Lease/Refresh                                   | 0000           | 9760         |                           |                |                           | 3,500,000.00     |                | 3,500,000.00              |                     |
| Deficit Spending   | 0000           | 9760         |                           |                |                           | 20,420,175.00    |                | 20,420,175.00             |                     |
| d) Assigned  |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments  |                | 9780         | 87,860,822.88             | 0.00           | 87,860,822.88             | 30,670,947.12    | 0.00           | 30,670,947.12             | -65.1%              |
| Vacation Payable   | 0000           | 9780         | 5,164,441.05              |                | 5,164,441.05              |                  |                |                           |                     |
| Technology Lease/Refresh                                   | 0000           | 9780         | 3,500,000.00              |                | 3,500,000.00              |                  |                |                           |                     |
| LCAP Carryover   | 0000           | 9780         | 13,107,443.00             |                | 13,107,443.00             |                  |                |                           |                     |
| Reserve for future spending                                | 0000           | 9780         | 63,844,113.31             |                | 63,844,113.31             |                  |                |                           |                     |
| e) Unassigned/Unappropriated                               |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties                         |                | 9789         | 15,244,247.00             | 0.00           | 15,244,247.00             | 19,080,646.00    | 0.00           | 19,080,646.00             | 25.2%               |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                      | 0.00           | 0.00                      | 0.00             | (287,161.05)   | (287,161.05)              | New                 |

| Description   | Resource Codes | Object Codes | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| G. ASSETS   |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Cash   |                |              |                           |                |                           |                  |                |                           |                     |
| a) in County Treasury   |                | 9110         | (29,713,876.12)           | 35,017,612.58  | 5,303,736.46              |                  |                |                           |                     |
| 1) Fair Value Adjustment to Cash in County Treasury                             |                | 9111         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| b) in Banks   |                | 9120         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| c) in Revolving Cash Account  |                | 9130         | 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         | 88,636.19                 | 283,723.14     | 372,359.33                |                  |                |                           |                     |
| 2) Investments  |                | 9150         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 3) Accounts Receivable  |                | 9200         | 158,920,700.26            | 33,559,434.71  | 192,480,134.97            |                  |                |                           |                     |
| 4) Due from Grantor Government  |                | 9290         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 5) Due from Other Funds   |                | 9310         | 421,936.65                | 48.91          | 421,985.56                |                  |                |                           |                     |
| 6) Stores   |                | 9320         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 7) Prepaid Expenditures   |                | 9330         | 429,467.24                | 0.00           | 429,467.24                |                  |                |                           |                     |
| 8) Other Current Assets   |                | 9340         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 9) Lease Receivable   |                | 9380         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 10) TOTAL, ASSETS   |                |              | 130,196,864.22            | 68,860,819.34  | 199,057,683.56            |                  |                |                           |                     |
| 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         | 19,516,951.96             | 6,365,051.24   | 25,882,003.20             |                  |                |                           |                     |
| 2) Due to Grantor Governments   |                | 9590         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 3) Due to Other Funds   |                | 9610         | 7,095,375.14              | 39,901.20      | 7,135,276.34              |                  |                |                           |                     |
| 4) Current Loans  |                | 9640         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 5) Unearned Revenue   |                | 9650         | 0.00                      | 11,062,011.17  | 11,062,011.17             |                  |                |                           |                     |
| 6) TOTAL, LIABILITIES   |                |              | 26,612,327.10             | 17,466,963.61  | 44,079,290.71             |                  |                |                           |                     |
| J. DEFERRED INFLOWS OF RESOURCES  |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| K. FUND EQUITY  |                |              |                           |                |                           |                  |                |                           |                     |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 103,584,537.12            | 51,393,855.73  | 154,978,392.85            |                  |                |                           |                     |

|  |                |              | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                |                           |                     |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                | Object Codes | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| Description  | Resource Codes |              |                           |                |                           |                  |                |                           |                     |
| LCFF SOURCES   |                |              |                           |                |                           |                  |                |                           |                     |
| Principal Apportionment                                |                |              |                           |                |                           |                  |                |                           |                     |
| State Aid - Current Year                               |                | 8011         | 188,506,662.00            | 0.00           | 188,506,662.00            | 294,139,414.00   | 0.00           | 294,139,414.00            | 56.0%               |
| Education Protection Account State Aid - Current Year  |                | 8012         | 136,308,229.00            | 0.00           | 136,308,229.00            | 82,773,706.00    | 0.00           | 82,773,706.00             | -39.3%              |
| State Aid - Prior Years                                |                | 8019         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Tax Relief Subventions                                 |                |              |                           |                |                           |                  |                |                           |                     |
| Homeowners' Exemptions                                 |                | 8021         | 315,624.88                | 0.00           | 315,624.88                | 315,607.00       | 0.00           | 315,607.00                | 0.0%                |
| Timber Yield Tax                                       |                | 8022         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Subventions/In-Lieu Taxes                        |                | 8029         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| County & District Taxes                                |                |              |                           |                |                           |                  |                |                           |                     |
| Secured Roll Taxes                                     |                | 8041         | 34,969,874.16             | 0.00           | 34,969,874.16             | 31,376,608.00    | 0.00           | 31,376,608.00             | -10.3%              |
| Unsecured Roll Taxes                                   |                | 8042         | 1,633,132.58              | 0.00           | 1,633,132.58              | 1,633,133.00     | 0.00           | 1,633,133.00              | 0.0%                |
| Prior Years' Taxes                                     |                | 8043         | 2,268,687.30              | 0.00           | 2,268,687.30              | 2,268,687.00     | 0.00           | 2,268,687.00              | 0.0%                |
| Supplemental Taxes                                     |                | 8044         | 1,439,659.68              | 0.00           | 1,439,659.68              | 1,160,862.00     | 0.00           | 1,160,862.00              | -19.4%              |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | (3,494,054.26)            | 0.00           | (3,494,054.26)            | (3,696,195.00)   | 0.00           | (3,696,195.00)            | 5.8%                |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 13,074,521.00             | 0.00           | 13,074,521.00             | 5,903,140.00     | 0.00           | 5,903,140.00              | -54.9%              |
| Penalties and Interest from Delinquent Taxes           |                | 8048         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Miscellaneous Funds (EC 41604)                         |                |              |                           |                |                           |                  |                |                           |                     |
| Royalties and Bonuses                                  |                | 8081         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other In-Lieu Taxes                                    |                | 8082         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Subtotal, LCFF Sources                                 |                |              | 375,022,336.34            | 0.00           | 375,022,336.34            | 415,874,962.00   | 0.00           | 415,874,962.00            | 10.9%               |
| 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         | (1,060,877.00)            | 0.00           | (1,060,877.00)            | (1,133,825.00)   | 0.00           | (1,133,825.00)            | 6.9%                |
| Property Taxes Transfers                               |                | 8097         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| LCFF/Revenue Limit Transfers - Prior Years             |                | 8099         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, LCFF SOURCES                                    |                |              | 373,961,459.34            | 0.00           | 373,961,459.34            | 414,741,137.00   | 0.00           | 414,741,137.00            | 10.9%               |
| 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                      | 6,311,981.00   | 6,311,981.00              | 0.00             | 6,311,981.00   | 6,311,981.00              | 0.0%                |
| Special Education Discretionary Grants                 |                | 8182         | 0.00                      | 616,156.00     | 616,156.00                | 0.00             | 544,408.00     | 544,408.00                | -11.6%              |
| 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                      | 46,600.00      | 46,600.00                 | 0.00             | 0.00           | 0.00                      | -100.0%             |
| 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         |                           | 13,118,968.30  | 13,118,968.30             |                  | 10,566,050.00  | 10,566,050.00             | -19.5%              |
| 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         |                           | 1,438,715.25   | 1,438,715.25              |                  | 1,193,814.00   | 1,193,814.00              | -17.0%              |
| Title III, Part A, Immigrant Student Program           | 4201           | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |

| Description  | Resource Codes   | Object Codes | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|--|--|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |  |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Title III, Part A, English Learner Program         | 4203   | 8290         |                           | 733,401.45     | 733,401.45                |                  | 743,418.00     | 743,418.00                | 1.4%                |
| 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         |                           | 1,535,635.56   | 1,535,635.56              |                  | 1,477,823.00   | 1,477,823.00              | -3.8%               |
| Career and Technical Education                     | 3500-3599  | 8290         |                           | 298,522.00     | 298,522.00                |                  | 365,905.00     | 365,905.00                | 22.6%               |
| All Other Federal Revenue                          | All Other  | 8290         | 0.00                      | 35,647,640.50  | 35,647,640.50             | 0.00             | 63,665,805.00  | 63,665,805.00             | 78.6%               |
| TOTAL, FEDERAL REVENUE                             |  |              | 0.00                      | 59,747,620.06  | 59,747,620.06             | 0.00             | 84,869,204.00  | 84,869,204.00             | 42.0%               |
| <b>OTHER STATE REVENUE</b>                         |  |              |                           |                |                           |                  |                |                           |                     |
| Other State Apportionments                         |  |              |                           |                |                           |                  |                |                           |                     |
| ROC/P Entitlement Prior Years                      | 6360   | 8319         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Special Education Master Plan Current Year         | 6500   | 8311         |                           | 24,228,872.00  | 24,228,872.00             |                  | 26,360,528.00  | 26,360,528.00             | 8.8%                |
| Prior Years  | 6500   | 8319         |                           | (47.00)        | (47.00)                   |                  | 0.00           | 0.00                      | -100.0%             |
| All Other State Apportionments - Current Year      | All Other  | 8311         | 0.00                      | 522,425.00     | 522,425.00                | 0.00             | 522,425.00     | 522,425.00                | 0.0%                |
| All Other State Apportionments - Prior Years       | All Other  | 8319         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Child Nutrition Programs                           |  | 8520         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Mandated Costs Reimbursements                      |  | 8550         | 1,273,943.00              | 0.00           | 1,273,943.00              | 1,282,418.00     | 0.00           | 1,282,418.00              | 0.7%                |
| Lottery - Unrestricted and Instructional Materials |  | 8560         | 5,202,213.00              | 2,409,118.00   | 7,611,331.00              | 4,998,170.00     | 1,969,867.00   | 6,968,037.00              | -8.5%               |
| 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         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Charter School Facility Grant                      | 6030   | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Drug/Alcohol/Tobacco Funds                         | 6650, 6690, 6695   | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| California Clean Energy Jobs Act                   | 6230   | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Career Technical Education Incentive Grant Program | 6387   | 8590         |                           | 1,330,830.32   | 1,330,830.32              |                  | 1,163,191.00   | 1,163,191.00              | -12.6%              |
| American Indian Early Childhood Education          | 7210   | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Specialized Secondary                              | 7370   | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| All Other State Revenue                            | All Other  | 8590         | 4,409.76                  | 55,832,327.81  | 55,836,737.57             | 0.00             | 134,722,115.00 | 134,722,115.00            | 141.3%              |
| TOTAL, OTHER STATE REVENUE                         |  |              | 6,480,565.76              | 84,323,526.13  | 90,804,091.89             | 6,280,588.00     | 164,738,126.00 | 171,018,714.00            | 88.3%               |

|  |                |              | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Description  | Resource Codes | Object Codes |                           |                |                           |                  |                |                           |                     |
| OTHER LOCAL REVENUE                                      |                |              |                           |                |                           |                  |                |                           |                     |
| Other Local Revenue                                      |                |              |                           |                |                           |                  |                |                           |                     |
| County and District Taxes                                |                |              |                           |                |                           |                  |                |                           |                     |
| Other Restricted Levies                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Secured Roll   |                | 8615         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Unsecured Roll   |                | 8616         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prior Years' Taxes                                       |                | 8617         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Supplemental Taxes                                       |                | 8618         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Ad Valorem Taxes                                     |                |              |                           |                |                           |                  |                |                           |                     |
| Parcel Taxes   |                | 8621         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other  |                | 8622         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Community Redevelopment Funds                            |                |              |                           |                |                           |                  |                |                           |                     |
| Not Subject to LCFF Deduction                            |                | 8625         | 0.00                      | 2,205,005.82   | 2,205,005.82              | 0.00             | 740,000.00     | 740,000.00                | -66.4%              |
| 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         | 39,839.74                 | 0.00           | 39,839.74                 | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Sale of Publications                                     |                | 8632         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Food Service Sales                                       |                | 8634         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Sales  |                | 8639         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Leases and Rentals                                       |                | 8650         | 111,524.80                | 0.00           | 111,524.80                | 52,268.00        | 0.00           | 52,268.00                 | -53.1%              |
| Interest   |                | 8660         | 368,647.96                | 0.00           | 368,647.96                | 217,048.00       | 0.00           | 217,048.00                | -41.1%              |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Fees and Contracts                                       |                |              |                           |                |                           |                  |                |                           |                     |
| Adult Education Fees                                     |                | 8671         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Resident Students                                    |                | 8672         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Interagency Services                                     |                | 8677         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Mitigation/Developer Fees                                |                | 8681         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Fees and Contracts                             |                | 8689         | 0.00                      | 0.00           | 0.00                      | 84,404.00        | 0.00           | 84,404.00                 | New                 |
| Other Local Revenue                                      |                |              |                           |                |                           |                  |                |                           |                     |
| Plus: Misc Funds Non-LCFF (50%) Adjustment               |                | 8691         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenues From Local Sources                 |                | 8697         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Local Revenue                                  |                | 8699         | 2,517,138.17              | 6,750.00       | 2,523,888.17              | 859,841.00       | 0.00           | 859,841.00                | -65.9%              |
| Tuition  |                | 8710         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers In                                   |                | 8781-8783    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transfers of Apportionments                              |                |              |                           |                |                           |                  |                |                           |                     |
| Special Education SELPA Transfers                        |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                        | 6500           | 8791         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From County Offices                                      | 6500           | 8792         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From JPAs  | 6500           | 8793         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| ROC/P Transfers  |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                        | 6360           | 8791         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From County Offices                                      | 6360           | 8792         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From JPAs  | 6360           | 8793         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other Transfers of Apportionments                        |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                        | All Other      | 8791         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From County Offices                                      | All Other      | 8792         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From JPAs  | All Other      | 8793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 3,037,150.67              | 2,211,755.82   | 5,248,906.49              | 1,213,561.00     | 740,000.00     | 1,953,561.00              | -62.8%              |
| TOTAL, REVENUES  |                |              | 383,479,175.77            | 146,282,902.01 | 529,762,077.78            | 422,235,286.00   | 250,347,330.00 | 672,582,616.00            | 27.0%               |



| Description   | Resource Codes | Object Codes | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| CERTIFICATED SALARIES                                       |                |              |                           |                |                           |                  |                |                           |                     |
| Certificated Teachers' Salaries                             |                | 1100         | 125,285,016.53            | 37,501,956.33  | 162,786,972.86            | 138,744,947.00   | 53,813,417.00  | 192,558,364.00            | 18.3%               |
| Certificated Pupil Support Salaries                         |                | 1200         | 7,162,186.06              | 5,318,030.30   | 12,480,216.36             | 8,904,833.00     | 5,976,359.00   | 14,881,192.00             | 19.2%               |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 16,048,541.38             | 3,853,549.93   | 19,902,091.31             | 18,617,502.00    | 4,552,608.00   | 23,170,110.00             | 16.4%               |
| Other Certificated Salaries                                 |                | 1900         | 3,044,871.42              | 2,836,447.07   | 5,881,318.49              | 4,628,341.00     | 3,225,368.00   | 7,853,709.00              | 33.5%               |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 151,540,615.39            | 49,509,983.63  | 201,050,599.02            | 170,895,623.00   | 67,567,752.00  | 238,463,375.00            | 18.6%               |
| CLASSIFIED SALARIES   |                |              |                           |                |                           |                  |                |                           |                     |
| Classified Instructional Salaries                           |                | 2100         | 2,787,798.10              | 15,407,745.21  | 18,195,543.31             | 3,731,336.00     | 18,162,518.00  | 21,893,854.00             | 20.3%               |
| Classified Support Salaries                                 |                | 2200         | 19,726,487.30             | 6,775,982.52   | 26,502,469.82             | 24,426,357.00    | 6,506,535.00   | 30,932,892.00             | 16.7%               |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 3,438,906.04              | 535,930.99     | 3,974,837.03              | 3,921,158.00     | 559,940.00     | 4,481,098.00              | 12.7%               |
| Clerical, Technical and Office Salaries                     |                | 2400         | 16,551,351.20             | 2,380,352.56   | 18,931,703.76             | 19,012,368.00    | 2,450,872.00   | 21,463,240.00             | 13.4%               |
| Other Classified Salaries                                   |                | 2900         | 6,711,346.43              | 558,340.29     | 7,269,686.72              | 8,003,834.00     | 403,419.00     | 8,407,253.00              | 15.6%               |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 49,215,889.07             | 25,658,351.57  | 74,874,240.64             | 59,095,053.00    | 28,083,284.00  | 87,178,337.00             | 16.4%               |
| EMPLOYEE BENEFITS   |                |              |                           |                |                           |                  |                |                           |                     |
| STRS  |                | 3101-3102    | 25,275,994.88             | 29,091,670.92  | 54,367,665.80             | 32,276,693.00    | 33,800,669.00  | 66,077,362.00             | 21.5%               |
| PERS  |                | 3201-3202    | 10,219,307.70             | 5,610,547.25   | 15,829,854.95             | 13,912,554.00    | 7,034,545.00   | 20,947,099.00             | 32.3%               |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 5,804,015.69              | 2,656,041.41   | 8,460,057.10              | 6,624,800.00     | 3,004,984.00   | 9,629,784.00              | 13.8%               |
| Health and Welfare Benefits                                 |                | 3401-3402    | 27,671,836.23             | 8,974,706.13   | 36,646,542.36             | 31,680,108.00    | 10,365,008.00  | 42,045,116.00             | 14.7%               |
| Unemployment Insurance                                      |                | 3501-3502    | 1,135,195.39              | 454,244.08     | 1,589,439.47              | 1,134,044.00     | 467,994.00     | 1,602,038.00              | 0.8%                |
| Workers' Compensation                                       |                | 3601-3602    | 5,935,299.92              | 2,195,726.46   | 8,131,026.38              | 6,755,251.00     | 2,814,528.00   | 9,569,779.00              | 17.7%               |
| OPEB, Allocated   |                | 3701-3702    | 2,824,949.00              | 0.00           | 2,824,949.00              | 2,784,381.00     | 9,720.00       | 2,794,101.00              | -1.1%               |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Employee Benefits                                     |                | 3901-3902    | 3,919.85                  | 0.00           | 3,919.85                  | 0.00             | 0.00           | 0.00                      | -100.0%             |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 78,870,518.66             | 48,982,936.25  | 127,853,454.91            | 95,167,831.00    | 57,497,448.00  | 152,665,279.00            | 19.4%               |
| BOOKS AND SUPPLIES  |                |              |                           |                |                           |                  |                |                           |                     |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 985,887.18                | 3,693,578.04   | 4,679,465.22              | 2,675,413.00     | 1,815,374.00   | 4,490,787.00              | -4.0%               |
| Books and Other Reference Materials                         |                | 4200         | 1,342,897.94              | 1,094,975.63   | 2,437,873.57              | 715,744.00       | 245,766.00     | 961,510.00                | -60.6%              |
| Materials and Supplies                                      |                | 4300         | 10,875,279.56             | 5,836,194.34   | 16,711,473.90             | 12,799,534.00    | 12,177,804.00  | 24,977,338.00             | 49.5%               |
| Noncapitalized Equipment                                    |                | 4400         | 1,918,207.96              | 6,444,627.09   | 8,362,835.05              | 3,070,307.00     | 8,233,716.00   | 11,304,023.00             | 35.2%               |
| Food  |                | 4700         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 15,122,272.64             | 17,069,375.10  | 32,191,647.74             | 19,260,998.00    | 22,472,660.00  | 41,733,658.00             | 29.6%               |
| SERVICES AND OTHER OPERATING EXPENDITURES                   |                |              |                           |                |                           |                  |                |                           |                     |
| Subagreements for Services                                  |                | 5100         | 106,899.80                | 2,317,376.48   | 2,424,276.28              | 0.00             | 1,442,230.00   | 1,442,230.00              | -40.5%              |
| Travel and Conferences                                      |                | 5200         | 569,465.56                | 879,134.22     | 1,448,599.78              | 870,998.00       | 751,946.00     | 1,622,944.00              | 12.0%               |
| Dues and Memberships  |                | 5300         | 190,174.97                | 18,252.30      | 208,427.27                | 218,946.00       | 35,217.00      | 254,163.00                | 21.9%               |
| Insurance   |                | 5400 - 5450  | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Operations and Housekeeping Services                        |                | 5500         | 7,631,419.06              | 0.00           | 7,631,419.06              | 7,142,072.00     | 0.00           | 7,142,072.00              | -6.4%               |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 2,914,246.63              | 1,355,452.06   | 4,269,698.69              | 3,553,112.00     | 10,502,679.00  | 14,055,791.00             | 229.2%              |
| Transfers of Direct Costs                                   |                | 5710         | (348,858.51)              | 348,858.51     | 0.00                      | (628,221.00)     | 628,221.00     | 0.00                      | 0.0%                |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (13,841.60)               | 79,037.11      | 65,195.51                 | (35,373.00)      | 5,089.00       | (30,284.00)               | -146.5%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 12,345,105.51             | 31,151,669.41  | 43,496,774.92             | 13,831,008.00    | 44,179,700.00  | 58,010,708.00             | 33.4%               |
| Communications  |                | 5900         | 426,576.96                | 42,841.97      | 469,418.93                | 735,813.00       | 37,040.00      | 772,853.00                | 64.6%               |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 23,821,188.38             | 36,192,622.06  | 60,013,810.44             | 25,688,355.00    | 57,582,122.00  | 83,270,477.00             | 38.8%               |

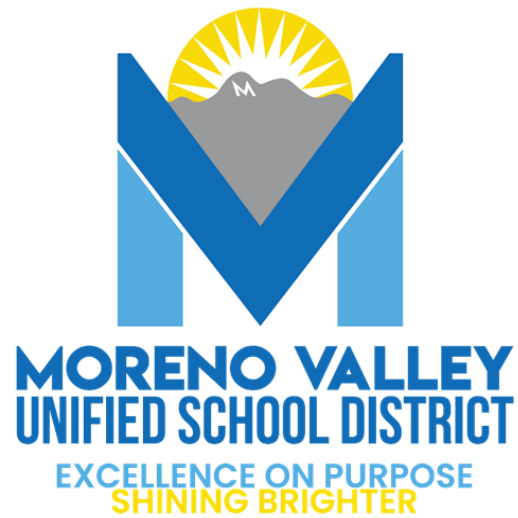
|   |                |              | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                |                           |                     |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                | Object Codes | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| Description   | Resource Codes |              |                           |                |                           |                  |                |                           |                     |
| CAPITAL OUTLAY  |                |              |                           |                |                           |                  |                |                           |                     |
| Land  |                | 6100         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Land Improvements   |                | 6170         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Buildings and Improvements of Buildings   |                | 6200         | 2,638,552.52              | 605,263.10     | 3,243,815.62              | 0.00             | 22,324,895.00  | 22,324,895.00             | 588.2%              |
| 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         | 103,357.63                | 375,939.00     | 479,296.63                | 5,323,160.00     | 3,207,065.00   | 8,530,225.00              | 1679.7%             |
| Equipment Replacement   |                | 6500         | 76,539.31                 | 0.00           | 76,539.31                 | 103,000.00       | 69,994.00      | 172,994.00                | 126.0%              |
| Lease Assets  |                | 6600         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, CAPITAL OUTLAY   |                |              | 2,818,449.46              | 981,202.10     | 3,799,651.56              | 5,426,160.00     | 25,601,954.00  | 31,028,114.00             | 716.6%              |
| 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         | 51,268.00                 | 0.00           | 51,268.00                 | 75,599.00        | 0.00           | 75,599.00                 | 47.5%               |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools |                | 7141         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Payments to County Offices  |                | 7142         | 112,819.00                | 0.00           | 112,819.00                | 314,750.00       | 0.00           | 314,750.00                | 179.0%              |
| Payments to JPAs  |                | 7143         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transfers of Pass-Through Revenues To Districts or Charter Schools                      |                | 7211         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To County Offices   |                | 7212         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To JPAs   |                | 7213         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools     | 6500           | 7221         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To County Offices   | 6500           | 7222         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To JPAs   | 6500           | 7223         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| ROC/P Transfers of Apportionments To Districts or Charter Schools                       | 6360           | 7221         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To County Offices   | 6360           | 7222         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To JPAs   | 6360           | 7223         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other Transfers of Apportionments   | All Other      | 7221-7223    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 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         | 360,757.37                | 1,983.89       | 362,741.26                | 338,400.00       | 0.00           | 338,400.00                | -6.7%               |
| Other Debt Service - Principal  |                | 7439         | 1,315,362.29              | 18,789.90      | 1,334,152.19              | 1,045,000.00     | 0.00           | 1,045,000.00              | -21.7%              |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                              |                |              | 1,840,206.66              | 20,773.79      | 1,860,980.45              | 1,773,749.00     | 0.00           | 1,773,749.00              | -4.7%               |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS   |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Indirect Costs   |                | 7310         | (4,567,632.57)            | 4,567,632.57   | 0.00                      | (5,926,251.00)   | 5,926,251.00   | 0.00                      | 0.0%                |
| Transfers of Indirect Costs - Interfund   |                | 7350         | (502,802.04)              | 0.00           | (502,802.04)              | (679,422.00)     | 0.00           | (679,422.00)              | 35.1%               |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS  |                |              | (5,070,434.61)            | 4,567,632.57   | (502,802.04)              | (6,605,673.00)   | 5,926,251.00   | (679,422.00)              | 35.1%               |
| TOTAL, EXPENDITURES   |                |              |                           |                |                           |                  |                |                           |                     |
|   |                |              | 318,158,705.65            | 182,982,877.07 | 501,141,582.72            | 370,702,096.00   | 264,731,471.00 | 635,433,567.00            | 26.8%               |

|  |                |                 | 2021-22 Unaudited Actuals |                   |                                 | 2022-23 Budget      |                   |                                 |         |
|--|----------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------|
|  |                |                 | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |         |
| Description  | Resource Codes | Object<br>Codes |                           |                   |                                 |                     |                   |                                 |         |
| 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<br>Redemption Fund                       |                | 8914            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%    |
| Other Authorized Interfund Transfers In                          |                | 8919            | 1,929.12                  | 0.00              | 1,929.12                        | 0.00                | 0.00              | 0.00                            | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |                 | 1,929.12                  | 0.00              | 1,929.12                        | 0.00                | 0.00              | 0.00                            | -100.0% |
| 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/<br>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            | 7,000,000.00              | 0.00              | 7,000,000.00                    | 0.00                | 0.00              | 0.00                            | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |                 | 7,000,000.00              | 0.00              | 7,000,000.00                    | 0.00                | 0.00              | 0.00                            | -100.0% |
| OTHER SOURCES/USES   |                |                 |                           |                   |                                 |                     |                   |                                 |         |
| SOURCES  |                |                 |                           |                   |                                 |                     |                   |                                 |         |
| State Apportionments<br>Emergency Apportionments                 |                | 8931            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%    |
| Proceeds   |                |                 |                           |                   |                                 |                     |                   |                                 |         |
| Proceeds from Disposal of<br>Capital Assets                      |                | 8953            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%    |
| Other Sources  |                |                 |                           |                   |                                 |                     |                   |                                 |         |
| Transfers from Funds of<br>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<br>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%    |
| (c) TOTAL, SOURCES   |                |                 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%    |
| USES   |                |                 |                           |                   |                                 |                     |                   |                                 |         |
| Transfers of Funds from<br>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            | (60,545,776.62)           | 60,545,776.62     | 0.00                            | (64,475,206.00)     | 64,475,206.00     | 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   |                |                 | (60,545,776.62)           | 60,545,776.62     | 0.00                            | (64,475,206.00)     | 64,475,206.00     | 0.00                            | 0.0%    |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e)       |                |                 |                           |                   |                                 |                     |                   |                                 |         |
|  |                |                 | (67,543,847.50)           | 60,545,776.62     | (6,998,070.88)                  | (64,475,206.00)     | 64,475,206.00     | 0.00                            | -100.0% |

|  |                |                     | 2021-22 Unaudited Actuals |                   |                                 | 2022-23 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|--|----------------|---------------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|  |                |                     | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Description  | Function Codes | Object<br>Codes     |                           |                   |                                 |                     |                   |                                 |                           |
| <b>A. REVENUES</b>   |                |                     |                           |                   |                                 |                     |                   |                                 |                           |
| 1) LCFF Sources  |                | 8010-8099           | 373,961,459.34            | 0.00              | 373,961,459.34                  | 414,741,137.00      | 0.00              | 414,741,137.00                  | 10.9%                     |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                      | 59,747,620.06     | 59,747,620.06                   | 0.00                | 84,869,204.00     | 84,869,204.00                   | 42.0%                     |
| 3) Other State Revenue   |                | 8300-8599           | 6,480,565.76              | 84,323,526.13     | 90,804,091.89                   | 6,280,588.00        | 164,738,126.00    | 171,018,714.00                  | 88.3%                     |
| 4) Other Local Revenue   |                | 8600-8799           | 3,037,150.67              | 2,211,755.82      | 5,248,906.49                    | 1,213,561.00        | 740,000.00        | 1,953,561.00                    | -62.8%                    |
| 5) TOTAL, REVENUES   |                |                     | 383,479,175.77            | 146,282,902.01    | 529,762,077.78                  | 422,235,286.00      | 250,347,330.00    | 672,582,616.00                  | 27.0%                     |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Instruction   | 1000-1999      |                     | 196,225,363.96            | 134,003,574.45    | 330,228,938.41                  | 220,440,768.00      | 181,078,001.00    | 401,518,769.00                  | 21.6%                     |
| 2) Instruction - Related Services  | 2000-2999      |                     | 39,816,704.74             | 14,409,023.40     | 54,225,728.14                   | 47,322,011.00       | 14,436,144.00     | 61,758,155.00                   | 13.9%                     |
| 3) Pupil Services  | 3000-3999      |                     | 23,816,555.96             | 15,946,807.96     | 39,763,363.92                   | 34,074,081.00       | 14,912,753.00     | 48,986,834.00                   | 23.2%                     |
| 4) Ancillary Services  | 4000-4999      |                     | 399,984.90                | 112,113.78        | 512,098.68                      | 580,000.00          | 20,700.00         | 600,700.00                      | 17.3%                     |
| 5) Community Services  | 5000-5999      |                     | 601,240.99                | 11,733.03         | 612,974.02                      | 800,338.00          | 0.00              | 800,338.00                      | 30.6%                     |
| 6) Enterprise  | 6000-6999      |                     | 810,688.29                | 1,064.90          | 811,753.19                      | 989,886.00          | 0.00              | 989,886.00                      | 21.9%                     |
| 7) General Administration  | 7000-7999      |                     | 14,914,099.81             | 5,073,456.46      | 19,987,556.27                   | 18,515,042.00       | 6,074,833.00      | 24,589,875.00                   | 23.0%                     |
| 8) Plant Services  | 8000-8999      |                     | 39,733,860.34             | 13,404,329.30     | 53,138,189.64                   | 46,206,221.00       | 48,209,040.00     | 94,415,261.00                   | 77.7%                     |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 1,840,206.66              | 20,773.79         | 1,860,980.45                    | 1,773,749.00        | 0.00              | 1,773,749.00                    | -4.7%                     |
| 10) TOTAL, EXPENDITURES  |                |                     | 318,158,705.65            | 182,982,877.07    | 501,141,582.72                  | 370,702,096.00      | 264,731,471.00    | 635,433,567.00                  | 26.8%                     |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     |                           |                   |                                 |                     |                   |                                 |                           |
|  |                |                     | 65,320,470.12             | (36,699,975.06)   | 28,620,495.06                   | 51,533,190.00       | (14,384,141.00)   | 37,149,049.00                   | 29.8%                     |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Interfund Transfers   |                |                     |                           |                   |                                 |                     |                   |                                 |                           |
| a) Transfers In  |                | 8900-8929           | 1,929.12                  | 0.00              | 1,929.12                        | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| b) Transfers Out   |                | 7600-7629           | 7,000,000.00              | 0.00              | 7,000,000.00                    | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| 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           | (60,545,776.62)           | 60,545,776.62     | 0.00                            | (64,475,206.00)     | 64,475,206.00     | 0.00                            | 0.0%                      |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | (67,543,847.50)           | 60,545,776.62     | (6,998,070.88)                  | (64,475,206.00)     | 64,475,206.00     | 0.00                            | -100.0%                   |

| Description  | Function Codes | Object Codes | 2021-22 Unaudited Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (2,223,377.38)            | 23,845,801.56  | 21,622,424.18             | (12,942,016.00)  | 50,091,065.00  | 37,149,049.00             | 71.8%               |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                  |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited                                |                | 9791         | 104,574,136.83            | 28,781,831.84  | 133,355,968.67            | 103,584,537.12   | 51,393,855.73  | 154,978,392.85            | 16.2%               |
| 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)                      |                |              | 104,574,136.83            | 28,781,831.84  | 133,355,968.67            | 103,584,537.12   | 51,393,855.73  | 154,978,392.85            | 16.2%               |
| d) Other Restatements                                      |                | 9795         | 1,233,777.67              | (1,233,777.67) | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 105,807,914.50            | 27,548,054.17  | 133,355,968.67            | 103,584,537.12   | 51,393,855.73  | 154,978,392.85            | 16.2%               |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 103,584,537.12            | 51,393,855.73  | 154,978,392.85            | 90,642,521.12    | 101,484,920.73 | 192,127,441.85            | 24.0%               |
| Components of Ending Fund Balance                          |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable  |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash   |                | 9711         | 50,000.00                 | 0.00           | 50,000.00                 | 50,000.00        | 0.00           | 50,000.00                 | 0.0%                |
| Stores   |                | 9712         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prepaid Items  |                | 9713         | 429,467.24                | 0.00           | 429,467.24                | 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                      | 51,393,855.73  | 51,393,855.73             | 0.00             | 101,772,081.78 | 101,772,081.78            | 98.0%               |
| 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                      | 40,840,928.00    | 0.00           | 40,840,928.00             | New                 |
| Safety and Security  | 0000           | 9760         |                           |                |                           | 5,000,000.00     |                | 5,000,000.00              |                     |
| Vacation Payable   | 0000           | 9760         |                           |                |                           | 5,586,471.00     |                | 5,586,471.00              |                     |
| STRS/PERS Retirement Increases                             | 0000           | 9760         |                           |                |                           | 6,334,282.00     |                | 6,334,282.00              |                     |
| Technology Lease/Refresh                                   | 0000           | 9760         |                           |                |                           | 3,500,000.00     |                | 3,500,000.00              |                     |
| Deficit Spending   | 0000           | 9760         |                           |                |                           | 20,420,175.00    |                | 20,420,175.00             |                     |
| d) Assigned  |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments (by Resource/Object)                     |                | 9780         | 87,860,822.88             | 0.00           | 87,860,822.88             | 30,670,947.12    | 0.00           | 30,670,947.12             | -65.1%              |
| Vacation Payable   | 0000           | 9780         | 5,164,441.05              |                | 5,164,441.05              |                  |                |                           |                     |
| Technology Lease/Refresh                                   | 0000           | 9780         | 3,500,000.00              |                | 3,500,000.00              |                  |                |                           |                     |
| LCAP Carryover   | 0000           | 9780         | 13,107,443.00             |                | 13,107,443.00             |                  |                |                           |                     |
| Reserve for future spending                                | 0000           | 9780         | 63,844,113.31             |                | 63,844,113.31             |                  |                |                           |                     |
| e) Unassigned/Unappropriated                               |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties                         |                | 9789         | 15,244,247.00             | 0.00           | 15,244,247.00             | 19,080,646.00    | 0.00           | 19,080,646.00             | 25.2%               |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                      | 0.00           | 0.00                      | 0.00             | (287,161.05)   | (287,161.05)              | New                 |

| Resource                  | Description   | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget |
|---------------------------|---|------------------------------|-------------------|
| 2600                      | Expanded Learning Opportunities Program                               | 14,591,337.96                | 14,591,337.96     |
| 6230                      | California Clean Energy Jobs Act                                      | 124,818.85                   | 0.00              |
| 6266                      | Educator Effectiveness, FY 2021-22                                    | 7,497,564.35                 | 4,932,478.35      |
| 6300                      | Lottery: Instructional Materials                                      | 72,662.02                    | 72,662.02         |
| 6510                      | Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progi | 81,088.11                    | 0.00              |
| 6536                      | Special Ed: Dispute Prevention and Dispute Resolution                 | 560,983.36                   | 265,419.36        |
| 6537                      | Special Ed: Learning Recovery Support                                 | 69,781.99                    | 0.00              |
| 6547                      | Special Education Early Intervention Preschool Grant                  | 1,305,428.00                 | 1,305,428.00      |
| 7085                      | Learning Communities for School Success Program                       | 411,297.78                   | 411,297.78        |
| 7412                      | A-G Access/Success Grant  | 2,561,182.00                 | 2,561,182.00      |
| 7425                      | Expanded Learning Opportunities (ELO) Grant                           | 10,788,265.35                | 1,148,810.35      |
| 7810                      | Other Restricted State  | 0.00                         | 62,001,413.00     |
| 8150                      | Ongoing & Major Maintenance Account (RMA: Education Code Secti        | 7,448,888.04                 | 8,520,242.04      |
| 9010                      | Other Restricted Local  | 5,880,557.92                 | 5,961,810.92      |
| Total, Restricted Balance |   | 51,393,855.73                | 101,772,081.78    |



# **Fund 08**

**Student Activity  
Special Revenue Fund**

| Description   | Resource Codes | Object Codes            | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 647,146.12                   | 729,982.00        | 12.8%                 |
| 5) TOTAL, REVENUES  |                |                         | 647,146.12                   | 729,982.00        | 12.8%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 310,979.77                   | 185,432.00        | -40.4%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 157,465.31                   | 95,551.00         | -39.3%                |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 468,445.08                   | 280,983.00        | -40.0%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 178,701.04                   | 448,999.00        | 151.3%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 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<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 178,701.04                   | 448,999.00        | 151.3%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 624,760.73                   | 805,036.63        | 28.9%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 624,760.73                   | 805,036.63        | 28.9%                 |
| d) Other Restatements  |                | 9795         | 1,574.86                     | 0.00              | -100.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 626,335.59                   | 805,036.63        | 28.5%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 805,036.63                   | 1,254,035.63      | 55.8%                 |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 4,220.00                     | 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         | 800,816.63                   | 1,254,035.63      | 56.6%                 |
| 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<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>  |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury   |                | 9110         | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                             |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 725,721.01                   |                   |                       |
| c) in Revolving Cash Account  |                | 9130         | 4,220.00                     |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140         | 67,051.36                    |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200         | (5.00)                       |                   |                       |
| 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         | 8,049.26                     |                   |                       |
| 9) TOTAL, ASSETS  |                |              | 805,036.63                   |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>  |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments   |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds   |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans  |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenues  |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES   |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>   |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 805,036.63                   |                   |                       |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>REVENUES</b>  |                |              |                              |                   |                       |
| Sale of Equipment and Supplies                           |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| All Other Sales  |                | 8639         | 647,042.16                   | 729,933.00        | 12.8%                 |
| Interest   |                | 8660         | 103.96                       | 49.00             | -52.9%                |
| 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         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>647,146.12</b>            | <b>729,982.00</b> | <b>12.8%</b>          |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                          |                | 1100         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Pupil Support Salaries                      |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                              |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                      |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| Classified Instructional Salaries                        |                | 2100         | 0.00                         | 0.00              | 0.0%                  |
| Classified Support Salaries                              |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                  |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                        |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                               |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                              |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                   |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                    |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated  |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                   |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                  |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                          |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>BOOKS AND SUPPLIES</b>                                      |                |              |                              |                   |                       |
| Materials and Supplies   |                | 4300         | 310,979.77                   | 185,432.00        | -40.4%                |
| Noncapitalized Equipment                                       |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                      |                |              | 310,979.77                   | 185,432.00        | -40.4%                |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>               |                |              |                              |                   |                       |
| 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<br>Operating Expenditures |                | 5800         | 157,465.31                   | 95,551.00         | -39.3%                |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES               |                |              | 157,465.31                   | 95,551.00         | -39.3%                |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Equipment  |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets   |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>               |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                        |                | 7350         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS               |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES  |                |              | 468,445.08                   | 280,983.00        | -40.0%                |

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

| Description  | Function Codes | Object Codes        | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 647,146.12                   | 729,982.00        | 12.8%                 |
| 5) TOTAL, REVENUES   |                |                     | 647,146.12                   | 729,982.00        | 12.8%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 468,445.08                   | 280,983.00        | -40.0%                |
| 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<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 468,445.08                   | 280,983.00        | -40.0%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 178,701.04                   | 448,999.00        | 151.3%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 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<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 178,701.04                   | 448,999.00        | 151.3%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 624,760.73                   | 805,036.63        | 28.9%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 624,760.73                   | 805,036.63        | 28.9%                 |
| d) Other Restatements  |                | 9795         | 1,574.86                     | 0.00              | -100.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 626,335.59                   | 805,036.63        | 28.5%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 805,036.63                   | 1,254,035.63      | 55.8%                 |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 4,220.00                     | 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         | 800,816.63                   | 1,254,035.63      | 56.6%                 |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description            | 2021-22           | 2022-23      |
|---------------------------|------------------------|-------------------|--------------|
|                           |                        | Unaudited Actuals | Budget       |
| 8210                      | Student Activity Funds | 800,816.63        | 1,254,035.63 |
| Total, Restricted Balance |                        | 800,816.63        | 1,254,035.63 |







# **Fund 11**

**Adult Education Fund**

| Description   | Resource Codes | Object Codes            | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 491,671.96                   | 454,699.00        | -7.5%                 |
| 3) Other State Revenue  |                | 8300-8599               | 1,233,262.00                 | 1,307,713.00      | 6.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 15,463.98                    | 855.00            | -94.5%                |
| 5) TOTAL, REVENUES  |                |                         | 1,740,397.94                 | 1,763,267.00      | 1.3%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 668,681.95                   | 896,835.00        | 34.1%                 |
| 2) Classified Salaries  |                | 2000-2999               | 249,640.12                   | 253,052.00        | 1.4%                  |
| 3) Employee Benefits  |                | 3000-3999               | 357,222.30                   | 463,711.00        | 29.8%                 |
| 4) Books and Supplies   |                | 4000-4999               | 207,244.23                   | 16,603.00         | -92.0%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 233,579.15                   | 86,032.00         | -63.2%                |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 41,915.01                    | 46,179.00         | 10.2%                 |
| 9) TOTAL, EXPENDITURES  |                |                         | 1,758,282.76                 | 1,762,412.00      | 0.2%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (17,884.82)                  | 855.00            | -104.8%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (17,884.82)                  | 855.00            | -104.8%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 870,888.29                   | 853,003.47        | -2.1%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 870,888.29                   | 853,003.47        | -2.1%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 870,888.29                   | 853,003.47        | -2.1%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 853,003.47                   | 853,858.47        | 0.1%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 756,352.06                   | 756,352.06        | 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         | 96,651.41                    | 97,506.41         | 0.9%                  |
| 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<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 449,391.63                   |                   |                       |
| 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         | 416,369.41                   |                   |                       |
| 4) Due from Grantor Government   |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds  |                | 9310         | 5.46                         |                   |                       |
| 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  |                |              | 865,766.50                   |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>   |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources  |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS  |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>  |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 11,619.96                    |                   |                       |
| 2) Due to Grantor Governments  |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds  |                | 9610         | 1,143.07                     |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue  |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES  |                |              | 12,763.03                    |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources   |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS   |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>  |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 + H2) - (I7 + J2) |                |              | 853,003.47                   |                   |                       |

| Description                                   | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>LCFF SOURCES</b>                           |                |              |                              |                   |                       |
| LCFF Transfers                                |                |              |                              |                   |                       |
| LCFF Transfers - Current Year                 |                | 8091         | 0.00                         | 0.00              | 0.0%                  |
| LCFF/Revenue Limit Transfers - Prior Years    |                | 8099         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, LCFF SOURCES                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>FEDERAL REVENUE</b>                        |                |              |                              |                   |                       |
| Interagency Contracts Between LEAs            |                | 8285         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from<br>Federal Sources |                | 8287         | 0.00                         | 0.00              | 0.0%                  |
| Career and Technical Education                | 3500-3599      | 8290         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                     | All Other      | 8290         | 491,671.96                   | 454,699.00        | -7.5%                 |
| TOTAL, FEDERAL REVENUE                        |                |              | 491,671.96                   | 454,699.00        | -7.5%                 |
| <b>OTHER STATE REVENUE</b>                    |                |              |                              |                   |                       |
| Other State Apportionments                    |                |              |                              |                   |                       |
| All Other State Apportionments - Current Year |                | 8311         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Prior Years  |                | 8319         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from<br>State Sources   |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| Adult Education Program                       | 6391           | 8590         | 1,169,755.00                 | 1,248,755.00      | 6.8%                  |
| All Other State Revenue                       | All Other      | 8590         | 63,507.00                    | 58,958.00         | -7.2%                 |
| TOTAL, OTHER STATE REVENUE                    |                |              | 1,233,262.00                 | 1,307,713.00      | 6.0%                  |

|  |                |              | 2021-22           | 2022-23      | Percent    |
|--|----------------|--------------|-------------------|--------------|------------|
| Description  | Resource Codes | Object Codes | Unaudited Actuals | Budget       | Difference |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                   |              |            |
| Other Local Revenue                                      |                |              |                   |              |            |
| Sales  |                |              |                   |              |            |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00              | 0.00         | 0.0%       |
| Leases and Rentals                                       |                | 8650         | 0.00              | 0.00         | 0.0%       |
| Interest   |                | 8660         | 1,868.98          | 855.00       | -54.3%     |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00              | 0.00         | 0.0%       |
| Fees and Contracts                                       |                |              |                   |              |            |
| Adult Education Fees                                     |                | 8671         | 0.00              | 0.00         | 0.0%       |
| Interagency Services                                     |                | 8677         | 0.00              | 0.00         | 0.0%       |
| Other Local Revenue                                      |                |              |                   |              |            |
| All Other Local Revenue                                  |                | 8699         | 13,595.00         | 0.00         | -100.0%    |
| Tuition  |                | 8710         | 0.00              | 0.00         | 0.0%       |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 15,463.98         | 855.00       | -94.5%     |
| TOTAL, REVENUES  |                |              | 1,740,397.94      | 1,763,267.00 | 1.3%       |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                        |                | 1100         | 400,446.33                   | 603,274.00        | 50.7%                 |
| Certificated Pupil Support Salaries                    |                | 1200         | 106,470.85                   | 119,295.00        | 12.0%                 |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 161,764.77                   | 174,266.00        | 7.7%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 668,681.95                   | 896,835.00        | 34.1%                 |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Instructional Salaries                      |                | 2100         | 62,572.34                    | 66,723.00         | 6.6%                  |
| 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         | 168,704.26                   | 186,329.00        | 10.4%                 |
| Other Classified Salaries                              |                | 2900         | 18,363.52                    | 0.00              | -100.0%               |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 249,640.12                   | 253,052.00        | 1.4%                  |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 160,658.28                   | 229,548.00        | 42.9%                 |
| PERS   |                | 3201-3202    | 49,238.98                    | 63,781.00         | 29.5%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 27,931.74                    | 31,398.00         | 12.4%                 |
| Health and Welfare Benefits                            |                | 3401-3402    | 87,326.98                    | 99,522.00         | 14.0%                 |
| Unemployment Insurance                                 |                | 3501-3502    | 5,167.84                     | 5,662.00          | 9.6%                  |
| Workers' Compensation                                  |                | 3601-3602    | 26,898.48                    | 33,800.00         | 25.7%                 |
| 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                               |                |              | 357,222.30                   | 463,711.00        | 29.8%                 |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials                    |                | 4200         | 383.11                       | 3,079.00          | 703.7%                |
| Materials and Supplies                                 |                | 4300         | 78,335.42                    | 13,524.00         | -82.7%                |
| Noncapitalized Equipment                               |                | 4400         | 128,525.70                   | 0.00              | -100.0%               |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 207,244.23                   | 16,603.00         | -92.0%                |



| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>   |                |              |                              |                   |                       |
| Subagreements for Services   |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences   |                | 5200         | 25,100.51                    | 0.00              | -100.0%               |
| Dues and Memberships   |                | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance  |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services   |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                                  |                | 5600         | 1,891.11                     | 3,200.00          | 69.2%                 |
| Transfers of Direct Costs  |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund  |                | 5750         | 60.00                        | 0.00              | -100.0%               |
| Professional/Consulting Services and<br>Operating Expenditures                             |                | 5800         | 196,266.09                   | 74,882.00         | -61.8%                |
| Communications   |                | 5900         | 10,261.44                    | 7,950.00          | -22.5%                |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES   |                |              | 233,579.15                   | 86,032.00         | -63.2%                |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Land   |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings  |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment  |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets   |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                                 |                |              |                              |                   |                       |
| Tuition  |                |              |                              |                   |                       |
| Tuition, Excess Costs, and/or Deficit Payments<br>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<br>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%                  |

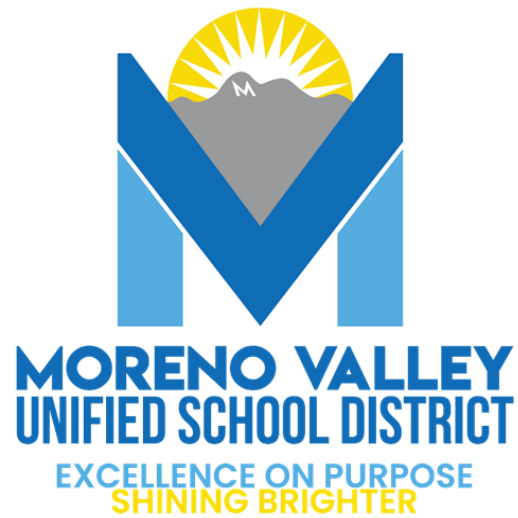
|  |                |              | 2021-22           | 2022-23      | Percent    |
|--|----------------|--------------|-------------------|--------------|------------|
| Description                                      | Resource Codes | Object Codes | Unaudited Actuals | Budget       | Difference |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b> |                |              |                   |              |            |
| Transfers of Indirect Costs - Interfund          |                | 7350         | 41,915.01         | 46,179.00    | 10.2%      |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS |                |              | 41,915.01         | 46,179.00    | 10.2%      |
| TOTAL, EXPENDITURES                              |                |              | 1,758,282.76      | 1,762,412.00 | 0.2%       |

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

| Description  | Function Codes | Object Codes        | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 491,671.96                   | 454,699.00        | -7.5%                 |
| 3) Other State Revenue   |                | 8300-8599           | 1,233,262.00                 | 1,307,713.00      | 6.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 15,463.98                    | 855.00            | -94.5%                |
| 5) TOTAL, REVENUES   |                |                     | 1,740,397.94                 | 1,763,267.00      | 1.3%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 1,000,127.70                 | 965,036.00        | -3.5%                 |
| 2) Instruction - Related Services  | 2000-2999      |                     | 545,385.86                   | 582,612.00        | 6.8%                  |
| 3) Pupil Services  | 3000-3999      |                     | 150,443.11                   | 168,585.00        | 12.1%                 |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 41,915.01                    | 46,179.00         | 10.2%                 |
| 8) Plant Services  | 8000-8999      |                     | 20,411.08                    | 0.00              | -100.0%               |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 1,758,282.76                 | 1,762,412.00      | 0.2%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (17,884.82)                  | 855.00            | -104.8%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (17,884.82)                  | 855.00            | -104.8%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 870,888.29                   | 853,003.47        | -2.1%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 870,888.29                   | 853,003.47        | -2.1%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 870,888.29                   | 853,003.47        | -2.1%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 853,003.47                   | 853,858.47        | 0.1%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 756,352.06                   | 756,352.06        | 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         | 96,651.41                    | 97,506.41         | 0.9%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description                          | 2021-22           | 2022-23    |
|---------------------------|--------------------------------------|-------------------|------------|
|                           |                                      | Unaudited Actuals | Budget     |
| 6371                      | CalWORKs for ROCP or Adult Education | 195,605.71        | 195,605.71 |
| 6391                      | Adult Education Program              | 560,746.35        | 560,746.35 |
| Total, Restricted Balance |                                      | 756,352.06        | 756,352.06 |



# **Fund 12**

**Child Development Fund**

| Description   | Resource Codes | Object Codes            | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 97,200.00                    | 0.00              | -100.0%               |
| 3) Other State Revenue  |                | 8300-8599               | 1,995,027.26                 | 2,205,148.00      | 10.5%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 1,929.12                     | 37,500.00         | 1843.9%               |
| 5) TOTAL, REVENUES  |                |                         | 2,094,156.38                 | 2,242,648.00      | 7.1%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 440,198.98                   | 637,821.00        | 44.9%                 |
| 2) Classified Salaries  |                | 2000-2999               | 463,487.82                   | 515,143.00        | 11.1%                 |
| 3) Employee Benefits  |                | 3000-3999               | 352,689.58                   | 459,381.00        | 30.3%                 |
| 4) Books and Supplies   |                | 4000-4999               | 122,635.31                   | 473,358.00        | 286.0%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 200,972.84                   | 59,036.00         | -70.6%                |
| 6) Capital Outlay   |                | 6000-6999               | 404,351.76                   | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 53,812.52                    | 60,409.00         | 12.3%                 |
| 9) TOTAL, EXPENDITURES  |                |                         | 2,038,148.81                 | 2,205,148.00      | 8.2%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 56,007.57                    | 37,500.00         | -33.0%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 1,929.12                     | 0.00              | -100.0%               |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | (1,929.12)                   | 0.00              | -100.0%               |



| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 54,078.45                    | 37,500.00         | -30.7%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 86,100.00                    | 140,178.45        | 62.8%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 86,100.00                    | 140,178.45        | 62.8%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 86,100.00                    | 140,178.45        | 62.8%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 140,178.45                   | 177,678.45        | 26.8%                 |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 140,178.45                   | 177,678.45        | 26.8%                 |
| 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<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>  |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury   |                | 9110         | 856,428.99                   |                   |                       |
| 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         | 341,413.99                   |                   |                       |
| 4) Due from Grantor Government  |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310         | 16.38                        |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures   |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets   |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS  |                |              | 1,197,859.36                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>  |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 208,383.09                   |                   |                       |
| 2) Due to Grantor Governments   |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds   |                | 9610         | 8,087.87                     |                   |                       |
| 4) Current Loans  |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 841,209.95                   |                   |                       |
| 6) TOTAL, LIABILITIES   |                |              | 1,057,680.91                 |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>   |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 140,178.45                   |                   |                       |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                         | 0.00              | 0.0%                  |
| Title I, Part A, Basic                                   | 3010           | 8290         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                | All Other      | 8290         | 97,200.00                    | 0.00              | -100.0%               |
| TOTAL, FEDERAL REVENUE                                   |                |              | 97,200.00                    | 0.00              | -100.0%               |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 0.00                         | 0.00              | 0.0%                  |
| Child Development Apportionments                         |                | 8530         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from<br>State Sources              |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| State Preschool  | 6105           | 8590         | 1,536,251.06                 | 1,633,547.00      | 6.3%                  |
| All Other State Revenue                                  | All Other      | 8590         | 458,776.20                   | 571,601.00        | 24.6%                 |
| TOTAL, OTHER STATE REVENUE                               |                |              | 1,995,027.26                 | 2,205,148.00      | 10.5%                 |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 1,929.12                     | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Child Development Parent Fees                            |                | 8673         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 37,500.00         | New                   |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 1,929.12                     | 37,500.00         | 1843.9%               |
| TOTAL, REVENUES  |                |              | 2,094,156.38                 | 2,242,648.00      | 7.1%                  |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                        |                | 1100         | 349,431.62                   | 537,715.00        | 53.9%                 |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 90,767.36                    | 100,106.00        | 10.3%                 |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 440,198.98                   | 637,821.00        | 44.9%                 |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Instructional Salaries                      |                | 2100         | 308,219.34                   | 404,799.00        | 31.3%                 |
| Classified Support Salaries                            |                | 2200         | 9,253.22                     | 10,748.00         | 16.2%                 |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 144,628.49                   | 99,596.00         | -31.1%                |
| Other Classified Salaries                              |                | 2900         | 1,386.77                     | 0.00              | -100.0%               |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 463,487.82                   | 515,143.00        | 11.1%                 |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 80,127.94                    | 126,175.00        | 57.5%                 |
| PERS   |                | 3201-3202    | 86,156.99                    | 108,358.00        | 25.8%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 44,461.51                    | 51,419.00         | 15.6%                 |
| Health and Welfare Benefits                            |                | 3401-3402    | 109,799.10                   | 133,890.00        | 21.9%                 |
| Unemployment Insurance                                 |                | 3501-3502    | 5,176.54                     | 5,503.00          | 6.3%                  |
| Workers' Compensation                                  |                | 3601-3602    | 26,967.50                    | 34,036.00         | 26.2%                 |
| OPEB, Allocated  |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 352,689.58                   | 459,381.00        | 30.3%                 |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 82,282.92                    | 453,908.00        | 451.6%                |
| Noncapitalized Equipment                               |                | 4400         | 40,352.39                    | 19,450.00         | -51.8%                |
| Food   |                | 4700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 122,635.31                   | 473,358.00        | 286.0%                |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>               |                |              |                              |                     |                       |
| Subagreements for Services                                     |                | 5100         | 0.00                         | 0.00                | 0.0%                  |
| Travel and Conferences   |                | 5200         | 1,298.11                     | 5,349.00            | 312.1%                |
| Dues and Memberships   |                | 5300         | 300.00                       | 300.00              | 0.0%                  |
| Insurance  |                | 5400-5450    | 0.00                         | 0.00                | 0.0%                  |
| Operations and Housekeeping Services                           |                | 5500         | 0.00                         | 0.00                | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements      |                | 5600         | 1,443.88                     | 1,977.00            | 36.9%                 |
| Transfers of Direct Costs                                      |                | 5710         | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Direct Costs - Interfund                          |                | 5750         | 0.00                         | 3,378.00            | New                   |
| Professional/Consulting Services and<br>Operating Expenditures |                | 5800         | 197,930.85                   | 47,950.00           | -75.8%                |
| Communications   |                | 5900         | 0.00                         | 82.00               | New                   |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES               |                |              | 200,972.84                   | 59,036.00           | -70.6%                |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                     |                       |
| Land   |                | 6100         | 377.13                       | 0.00                | -100.0%               |
| Land Improvements  |                | 6170         | 118,159.71                   | 0.00                | -100.0%               |
| Buildings and Improvements of Buildings                        |                | 6200         | 285,814.92                   | 0.00                | -100.0%               |
| Equipment  |                | 6400         | 0.00                         | 0.00                | 0.0%                  |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00                | 0.0%                  |
| Lease Assets   |                | 6600         | 0.00                         | 0.00                | 0.0%                  |
| TOTAL, CAPITAL OUTLAY  |                |              | 404,351.76                   | 0.00                | -100.0%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>     |                |              |                              |                     |                       |
| Other Transfers Out  |                |              |                              |                     |                       |
| All Other Transfers Out to All Others                          |                | 7299         | 0.00                         | 0.00                | 0.0%                  |
| Debt Service   |                |              |                              |                     |                       |
| Debt Service - Interest  |                | 7438         | 0.00                         | 0.00                | 0.0%                  |
| Other Debt Service - Principal                                 |                | 7439         | 0.00                         | 0.00                | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)     |                |              | 0.00                         | 0.00                | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>               |                |              |                              |                     |                       |
| Transfers of Indirect Costs - Interfund                        |                | 7350         | 53,812.52                    | 60,409.00           | 12.3%                 |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS               |                |              | 53,812.52                    | 60,409.00           | 12.3%                 |
| <b>TOTAL, EXPENDITURES</b>                                     |                |              | <b>2,038,148.81</b>          | <b>2,205,148.00</b> | <b>8.2%</b>           |

| Description   | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                              |                   |                       |
| From: General Fund  |                | 8911         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 1,929.12                     | 0.00              | -100.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                |                |              | 1,929.12                     | 0.00              | -100.0%               |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Certificates<br>of Participation                    |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases  |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                       |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses  |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>  |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | (1,929.12)                   | 0.00              | -100.0%               |

| Description  | Function Codes | Object Codes        | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 97,200.00                    | 0.00              | -100.0%               |
| 3) Other State Revenue   |                | 8300-8599           | 1,995,027.26                 | 2,205,148.00      | 10.5%                 |
| 4) Other Local Revenue   |                | 8600-8799           | 1,929.12                     | 37,500.00         | 1843.9%               |
| 5) TOTAL, REVENUES   |                |                     | 2,094,156.38                 | 2,242,648.00      | 7.1%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 1,218,171.99                 | 1,833,241.00      | 50.5%                 |
| 2) Instruction - Related Services  | 2000-2999      |                     | 344,436.56                   | 292,559.00        | -15.1%                |
| 3) Pupil Services  | 3000-3999      |                     | 14,743.08                    | 18,939.00         | 28.5%                 |
| 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      |                     | 53,812.52                    | 60,409.00         | 12.3%                 |
| 8) Plant Services  | 8000-8999      |                     | 406,984.66                   | 0.00              | -100.0%               |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 2,038,148.81                 | 2,205,148.00      | 8.2%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 56,007.57                    | 37,500.00         | -33.0%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 1,929.12                     | 0.00              | -100.0%               |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | (1,929.12)                   | 0.00              | -100.0%               |

| Description  | Function Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 54,078.45                    | 37,500.00         | -30.7%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 86,100.00                    | 140,178.45        | 62.8%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 86,100.00                    | 140,178.45        | 62.8%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 86,100.00                    | 140,178.45        | 62.8%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 140,178.45                   | 177,678.45        | 26.8%                 |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 140,178.45                   | 177,678.45        | 26.8%                 |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |



| Resource                  | Description   | 2021-22           | 2022-23    |
|---------------------------|---|-------------------|------------|
|                           |   | Unaudited Actuals | Budget     |
| 5050                      | Child Development: Federal Alternative Payment            | 140,178.45        | 140,178.45 |
| 5160                      | Child Care and Development Programs Administered by Calif | 0.00              | 37,500.00  |
| Total, Restricted Balance |   | 140,178.45        | 177,678.45 |



# **Fund 13**

**Cafeteria Special Revenue Fund**

| Description   | Resource Codes | Object Codes            | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 20,655,881.99                | 14,851,009.00     | -28.1%                |
| 3) Other State Revenue  |                | 8300-8599               | 2,350,665.09                 | 2,860,600.00      | 21.7%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 183,058.97                   | 117,500.00        | -35.8%                |
| 5) TOTAL, REVENUES  |                |                         | 23,189,606.05                | 17,829,109.00     | -23.1%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 7,231,778.12                 | 9,109,518.00      | 26.0%                 |
| 3) Employee Benefits  |                | 3000-3999               | 2,779,340.80                 | 3,308,276.00      | 19.0%                 |
| 4) Books and Supplies   |                | 4000-4999               | 9,532,042.95                 | 10,814,395.00     | 13.5%                 |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 491,561.94                   | 1,096,725.00      | 123.1%                |
| 6) Capital Outlay   |                | 6000-6999               | 831,569.82                   | 1,047,474.00      | 26.0%                 |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 4,069.83                     | 0.00              | -100.0%               |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 407,074.51                   | 572,834.00        | 40.7%                 |
| 9) TOTAL, EXPENDITURES  |                |                         | 21,277,437.97                | 25,949,222.00     | 22.0%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 1,912,168.08                 | (8,120,113.00)    | -524.7%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 1,912,168.08                 | (8,120,113.00)    | -524.7%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 11,264,450.96                | 13,176,619.04     | 17.0%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 11,264,450.96                | 13,176,619.04     | 17.0%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 11,264,450.96                | 13,176,619.04     | 17.0%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 13,176,619.04                | 5,056,506.04      | -61.6%                |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 85.00                        | 0.00              | -100.0%               |
| Stores   |                | 9712         | 562,549.08                   | 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         | 12,613,984.96                | 5,062,320.04      | -59.9%                |
| 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                         | (5,814.00)        | New                   |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 7,244,079.12                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                              |                | 9111         | 0.00                         |                   |                       |
| b) in Banks  |                | 9120         | 3,637,950.85                 |                   |                       |
| c) in Revolving Cash Account   |                | 9130         | 85.00                        |                   |                       |
| d) with Fiscal Agent/Trustee   |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit  |                | 9140         | 14,506.64                    |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable   |                | 9200         | 3,326,324.07                 |                   |                       |
| 4) Due from Grantor Government   |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds  |                | 9310         | 51,398.36                    |                   |                       |
| 6) Stores  |                | 9320         | 562,549.08                   |                   |                       |
| 7) Prepaid Expenditures  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable  |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 14,836,893.12                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>   |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources  |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS  |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>  |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 416,962.35                   |                   |                       |
| 2) Due to Grantor Governments  |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds  |                | 9610         | 1,146,663.90                 |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue  |                | 9650         | 96,647.83                    |                   |                       |
| 6) TOTAL, LIABILITIES  |                |              | 1,660,274.08                 |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources   |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS   |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>  |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 + H2) - (I7 + J2) |                |              | 13,176,619.04                |                   |                       |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 20,655,881.99                | 14,851,009.00     | -28.1%                |
| Donated Food Commodities                                 |                | 8221         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              | 20,655,881.99                | 14,851,009.00     | -28.1%                |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 2,350,665.09                 | 2,860,600.00      | 21.7%                 |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 2,350,665.09                 | 2,860,600.00      | 21.7%                 |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 14,753.11                    | 7,500.00          | -49.2%                |
| Food Service Sales                                       |                | 8634         | 152,386.84                   | 100,000.00        | -34.4%                |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 10,992.00                    | 9,000.00          | -18.1%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 4,927.02                     | 1,000.00          | -79.7%                |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 183,058.97                   | 117,500.00        | -35.8%                |
| TOTAL, REVENUES  |                |              | 23,189,606.05                | 17,829,109.00     | -23.1%                |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Support Salaries                            |                | 2200         | 5,966,259.93                 | 7,524,630.00      | 26.1%                 |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 690,286.13                   | 811,419.00        | 17.5%                 |
| Clerical, Technical and Office Salaries                |                | 2400         | 405,502.65                   | 539,677.00        | 33.1%                 |
| Other Classified Salaries                              |                | 2900         | 169,729.41                   | 233,792.00        | 37.7%                 |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 7,231,778.12                 | 9,109,518.00      | 26.0%                 |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 1,173,954.21                 | 1,432,057.00      | 22.0%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 491,727.70                   | 592,167.00        | 20.4%                 |
| Health and Welfare Benefits                            |                | 3401-3402    | 859,637.28                   | 993,321.00        | 15.6%                 |
| Unemployment Insurance                                 |                | 3501-3502    | 40,951.57                    | 46,788.00         | 14.3%                 |
| Workers' Compensation                                  |                | 3601-3602    | 213,070.04                   | 243,943.00        | 14.5%                 |
| 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                               |                |              | 2,779,340.80                 | 3,308,276.00      | 19.0%                 |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 606,653.84                   | 1,100,800.00      | 81.5%                 |
| Noncapitalized Equipment                               |                | 4400         | 104,838.69                   | 302,241.00        | 188.3%                |
| Food   |                | 4700         | 8,820,550.42                 | 9,411,354.00      | 6.7%                  |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 9,532,042.95                 | 10,814,395.00     | 13.5%                 |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>               |                |              |                              |                   |                       |
| Subagreements for Services                                     |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences   |                | 5200         | 12,859.62                    | 177,235.00        | 1278.2%               |
| Dues and Memberships   |                | 5300         | 4,416.22                     | 5,000.00          | 13.2%                 |
| Insurance  |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                           |                | 5500         | 101,318.42                   | 129,500.00        | 27.8%                 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements      |                | 5600         | 226,067.04                   | 341,634.00        | 51.1%                 |
| Transfers of Direct Costs                                      |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                          |                | 5750         | (65,255.51)                  | 26,906.00         | -141.2%               |
| Professional/Consulting Services and<br>Operating Expenditures |                | 5800         | 209,875.55                   | 413,150.00        | 96.9%                 |
| Communications   |                | 5900         | 2,280.60                     | 3,300.00          | 44.7%                 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES               |                |              | 491,561.94                   | 1,096,725.00      | 123.1%                |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Buildings and Improvements of Buildings                        |                | 6200         | 365,927.21                   | 647,474.00        | 76.9%                 |
| Equipment  |                | 6400         | 465,642.61                   | 400,000.00        | -14.1%                |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets   |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY  |                |              | 831,569.82                   | 1,047,474.00      | 26.0%                 |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>     |                |              |                              |                   |                       |
| Debt Service   |                |              |                              |                   |                       |
| Debt Service - Interest  |                | 7438         | 508.95                       | 0.00              | -100.0%               |
| Other Debt Service - Principal                                 |                | 7439         | 3,560.88                     | 0.00              | -100.0%               |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)     |                |              | 4,069.83                     | 0.00              | -100.0%               |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>               |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                        |                | 7350         | 407,074.51                   | 572,834.00        | 40.7%                 |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS               |                |              | 407,074.51                   | 572,834.00        | 40.7%                 |
| TOTAL, EXPENDITURES  |                |              | 21,277,437.97                | 25,949,222.00     | 22.0%                 |



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

| Description  | Function Codes | Object Codes        | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 20,655,881.99                | 14,851,009.00     | -28.1%                |
| 3) Other State Revenue   |                | 8300-8599           | 2,350,665.09                 | 2,860,600.00      | 21.7%                 |
| 4) Other Local Revenue   |                | 8600-8799           | 183,058.97                   | 117,500.00        | -35.8%                |
| 5) TOTAL, REVENUES   |                |                     | 23,189,606.05                | 17,829,109.00     | -23.1%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 19,903,925.79                | 24,568,673.00     | 23.4%                 |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 407,074.51                   | 572,834.00        | 40.7%                 |
| 8) Plant Services  | 8000-8999      |                     | 962,367.84                   | 807,715.00        | -16.1%                |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 4,069.83                     | 0.00              | -100.0%               |
| 10) TOTAL, EXPENDITURES  |                |                     | 21,277,437.97                | 25,949,222.00     | 22.0%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 1,912,168.08                 | (8,120,113.00)    | -524.7%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 1,912,168.08                 | (8,120,113.00)    | -524.7%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 11,264,450.96                | 13,176,619.04     | 17.0%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 11,264,450.96                | 13,176,619.04     | 17.0%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 11,264,450.96                | 13,176,619.04     | 17.0%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 13,176,619.04                | 5,056,506.04      | -61.6%                |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 85.00                        | 0.00              | -100.0%               |
| Stores   |                | 9712         | 562,549.08                   | 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         | 12,613,984.96                | 5,062,320.04      | -59.9%                |
| 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                         | (5,814.00)        | New                   |

| Resource                  | Description  | 2021-22           | 2022-23      |
|---------------------------|--|-------------------|--------------|
|                           |  | Unaudited Actuals | Budget       |
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch, School I | 10,124,823.20     | 3,774,715.44 |
| 5320                      | Child Nutrition: Child Care Food Program (CCFP) Claims-Cen     | 1,224,559.76      | 1,287,604.60 |
| 7028                      | Child Nutrition: Kitchen Infrastructure Upgrade Funds          | 1,053,234.00      | 0.00         |
| 7029                      | Child Nutrition: Food Service Staff Training Funds             | 211,368.00        | 0.00         |
| Total, Restricted Balance |  | 12,613,984.96     | 5,062,320.04 |



# Fund 21

**Building Fund**

| Description   | Resource Codes | Object Codes            | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 142,379.73                   | 722,395.00        | 407.4%                |
| 5) TOTAL, REVENUES  |                |                         | 142,379.73                   | 722,395.00        | 407.4%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 168,646.69                   | 109,757.00        | -34.9%                |
| 3) Employee Benefits  |                | 3000-3999               | 22,685.44                    | 16,565.00         | -27.0%                |
| 4) Books and Supplies   |                | 4000-4999               | 666,075.67                   | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 151,551.41                   | 14,036.00         | -90.7%                |
| 6) Capital Outlay   |                | 6000-6999               | 27,266,884.25                | 34,754,420.00     | 27.5%                 |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 75,642.00                    | 0.00              | -100.0%               |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 28,351,485.46                | 34,894,778.00     | 23.1%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (28,209,105.73)              | (34,172,383.00)   | 21.1%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 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<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (28,209,105.73)              | (34,172,383.00)   | 21.1%                 |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 74,150,324.87                | 45,941,219.14     | -38.0%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 74,150,324.87                | 45,941,219.14     | -38.0%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 74,150,324.87                | 45,941,219.14     | -38.0%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 45,941,219.14                | 11,768,836.14     | -74.4%                |
| 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         | 45,941,219.14                | 11,768,836.14     | -74.4%                |
| 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<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>  |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury   |                | 9110         | 47,863,064.30                |                   |                       |
| 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         | 4,101.88                     |                   |                       |
| 4) Due from Grantor Government  |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310         | 733,849.84                   |                   |                       |
| 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   |                |              | 48,601,016.02                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>  |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 2,659,796.88                 |                   |                       |
| 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   |                |              | 2,659,796.88                 |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>   |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 45,941,219.14                |                   |                       |



| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>   |                |              |                              |                   |                       |
| FEMA   |                | 8281         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                      |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Restricted Levies - Other            |                |              |                              |                   |                       |
| Homeowners' Exemptions   |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu<br>Taxes                             |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes               |                |              |                              |                   |                       |
| Other Restricted Levies<br>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<br>Parcel Taxes                           |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other  |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes    |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                            |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals   |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 142,379.73                   | 722,395.00        | 407.4%                |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                     |                |              | 142,379.73                   | 722,395.00        | 407.4%                |
| TOTAL, REVENUES  |                |              | 142,379.73                   | 722,395.00        | 407.4%                |

| Description   | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>                                |                |              |                              |                   |                       |
| Classified Support Salaries                               |                | 2200         | 45,995.65                    | 0.00              | -100.0%               |
| 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         | 122,651.04                   | 109,757.00        | -10.5%                |
| TOTAL, CLASSIFIED SALARIES                                |                |              | 168,646.69                   | 109,757.00        | -34.9%                |
| <b>EMPLOYEE BENEFITS</b>                                  |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 2,823.03                     | 2,476.00          | -12.3%                |
| OASDI/Medicare/Alternative                                |                | 3301-3302    | 12,895.32                    | 8,747.00          | -32.2%                |
| Health and Welfare Benefits                               |                | 3401-3402    | 768.14                       | 1,000.00          | 30.2%                 |
| Unemployment Insurance                                    |                | 3501-3502    | 1,141.98                     | 1,049.00          | -8.1%                 |
| Workers' Compensation                                     |                | 3601-3602    | 5,056.97                     | 3,293.00          | -34.9%                |
| OPEB, Allocated   |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                    |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                   |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                  |                |              | 22,685.44                    | 16,565.00         | -27.0%                |
| <b>BOOKS AND SUPPLIES</b>                                 |                |              |                              |                   |                       |
| Books and Other Reference Materials                       |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                    |                | 4300         | 47,817.14                    | 0.00              | -100.0%               |
| Noncapitalized Equipment                                  |                | 4400         | 618,258.53                   | 0.00              | -100.0%               |
| TOTAL, BOOKS AND SUPPLIES                                 |                |              | 666,075.67                   | 0.00              | -100.0%               |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>          |                |              |                              |                   |                       |
| Subagreements for Services                                |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                    |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 54,612.00                    | 0.00              | -100.0%               |
| Operations and Housekeeping Services                      |                | 5500         | 32,120.00                    | 0.00              | -100.0%               |
| Rentals, Leases, Repairs, and Noncapitalized Improvements |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs                                 |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                     |                | 5750         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and<br>Operating Expenditures                     |                | 5800         | 64,819.41                    | 14,036.00         | -78.3%                |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                            |                |              | 151,551.41                   | 14,036.00         | -90.7%                |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Land   |                | 6100         | 87,804.02                    | 2,033,015.00      | 2215.4%               |
| Land Improvements  |                | 6170         | 221,909.66                   | 39,535.00         | -82.2%                |
| Buildings and Improvements of Buildings  |                | 6200         | 26,767,883.06                | 32,681,870.00     | 22.1%                 |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment  |                | 6400         | 189,287.51                   | 0.00              | -100.0%               |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets   |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | 27,266,884.25                | 34,754,420.00     | 27.5%                 |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| Other Transfers Out  |                |              |                              |                   |                       |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service   |                |              |                              |                   |                       |
| Repayment of State School Building Fund<br>Aid - Proceeds from Bonds               |                | 7435         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service - Interest  |                | 7438         | 3,094.98                     | 0.00              | -100.0%               |
| Other Debt Service - Principal   |                | 7439         | 72,547.02                    | 0.00              | -100.0%               |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | 75,642.00                    | 0.00              | -100.0%               |
| <b>TOTAL, EXPENDITURES</b>   |                |              | 28,351,485.46                | 34,894,778.00     | 23.1%                 |

| Description  |              |  | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|--------------|--|------------------------------|-------------------|-----------------------|
| Resource Codes   | Object Codes |  |                              |                   |                       |
| <b>INTERFUND TRANSFERS</b>                                       |              |  |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |              |  |                              |                   |                       |
| Other Authorized Interfund Transfers In                          | 8919         |  | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |              |  | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                   |              |  |                              |                   |                       |
| To: State School Building Fund/<br>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<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Proceeds  |                |              |                              |                   |                       |
| Proceeds from Sale of Bonds                                       |                | 8951         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Disposal of<br>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<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Certificates<br>of Participation                    |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases  |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds                                 |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                       |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses  |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>  |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes        | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 142,379.73                   | 722,395.00        | 407.4%                |
| 5) TOTAL, REVENUES   |                |                     | 142,379.73                   | 722,395.00        | 407.4%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 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      |                     | 28,275,843.46                | 34,894,778.00     | 23.4%                 |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 75,642.00                    | 0.00              | -100.0%               |
| 10) TOTAL, EXPENDITURES  |                |                     | 28,351,485.46                | 34,894,778.00     | 23.1%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (28,209,105.73)              | (34,172,383.00)   | 21.1%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 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<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (28,209,105.73)              | (34,172,383.00)   | 21.1%                 |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 74,150,324.87                | 45,941,219.14     | -38.0%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 74,150,324.87                | 45,941,219.14     | -38.0%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 74,150,324.87                | 45,941,219.14     | -38.0%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 45,941,219.14                | 11,768,836.14     | -74.4%                |
| 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         | 45,941,219.14                | 11,768,836.14     | -74.4%                |
| 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           | 2022-23 |
|---------------------------|-------------|-------------------|---------|
|                           |             | Unaudited Actuals | Budget  |
| Total, Restricted Balance |             | 0.00              | 0.00    |







# **Fund 25**

**Capital Facilities Fund**

| Description   | Resource Codes | Object Codes            | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 7,354,742.59                 | 18,005,819.00     | 144.8%                |
| 5) TOTAL, REVENUES  |                |                         | 7,354,742.59                 | 18,005,819.00     | 144.8%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 92,147.03                    | 102,852.00        | 11.6%                 |
| 3) Employee Benefits  |                | 3000-3999               | 52,096.52                    | 58,221.00         | 11.8%                 |
| 4) Books and Supplies   |                | 4000-4999               | 400,474.82                   | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 220,654.94                   | 1,638,463.00      | 642.5%                |
| 6) Capital Outlay   |                | 6000-6999               | 22,219,042.45                | 15,640,147.00     | -29.6%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 22,984,415.76                | 17,439,683.00     | -24.1%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (15,629,673.17)              | 566,136.00        | -103.6%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (15,629,673.17)              | 566,136.00        | -103.6%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 28,901,369.38                | 13,271,696.21     | -54.1%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 28,901,369.38                | 13,271,696.21     | -54.1%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 28,901,369.38                | 13,271,696.21     | -54.1%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 13,271,696.21                | 13,837,832.21     | 4.3%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 13,259,696.21                | 13,813,992.35     | 4.2%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 12,000.00                    | 23,840.00         | 98.7%                 |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | (0.14)            | New                   |

| Description   | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>  |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury   |                | 9110         | 22,149,868.59                |                   |                       |
| 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         | 563,919.31                   |                   |                       |
| 4) Due from Grantor Government  |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310         | 83,916.14                    |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures   |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets   |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS  |                |              | 22,797,704.04                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>  |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 9,526,007.83                 |                   |                       |
| 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   |                |              | 9,526,007.83                 |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>   |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 13,271,696.21                |                   |                       |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Restricted Levies - Other            |                |              |                              |                   |                       |
| Homeowners' Exemptions   |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu<br>Taxes                             |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes               |                |              |                              |                   |                       |
| Other Restricted Levies<br>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<br>Parcel Taxes                           |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other  |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes    |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                            |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 82,150.36                    | 334,772.00        | 307.5%                |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts<br>Mitigation/Developer Fees                |                | 8681         | 7,272,592.23                 | 17,661,394.00     | 142.8%                |
| Other Local Revenue<br>All Other Local Revenue                 |                | 8699         | 0.00                         | 9,653.00          | New                   |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                     |                |              | 7,354,742.59                 | 18,005,819.00     | 144.8%                |
| TOTAL, REVENUES  |                |              | 7,354,742.59                 | 18,005,819.00     | 144.8%                |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                         |                |              |                              |                   |                       |
| Other Certificated Salaries                          |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                           |                |              |                              |                   |                       |
| Classified Support Salaries                          |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries              |                | 2400         | 92,147.03                    | 102,852.00        | 11.6%                 |
| Other Classified Salaries                            |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                           |                |              | 92,147.03                    | 102,852.00        | 11.6%                 |
| <b>EMPLOYEE BENEFITS</b>                             |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 21,110.88                    | 26,094.00         | 23.6%                 |
| OASDI/Medicare/Alternative                           |                | 3301-3302    | 6,761.65                     | 7,497.00          | 10.9%                 |
| Health and Welfare Benefits                          |                | 3401-3402    | 21,024.33                    | 21,200.00         | 0.8%                  |
| Unemployment Insurance                               |                | 3501-3502    | 548.02                       | 490.00            | -10.6%                |
| Workers' Compensation                                |                | 3601-3602    | 2,651.64                     | 2,940.00          | 10.9%                 |
| OPEB, Allocated                                      |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                               |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                              |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                             |                |              | 52,096.52                    | 58,221.00         | 11.8%                 |
| <b>BOOKS AND SUPPLIES</b>                            |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials      |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials                  |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                               |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment                             |                | 4400         | 400,474.82                   | 0.00              | -100.0%               |
| TOTAL, BOOKS AND SUPPLIES                            |                |              | 400,474.82                   | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                   |                       |
| Subagreements for Services   |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences   |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance  |                | 5400-5450    | 137,971.00                   | 137,971.00        | 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<br>Operating Expenditures                     |                | 5800         | 82,683.94                    | 1,500,492.00      | 1714.7%               |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                   |                |              | 220,654.94                   | 1,638,463.00      | 642.5%                |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Land   |                | 6100         | 41,159.37                    | 57,000.00         | 38.5%                 |
| Land Improvements  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings  |                | 6200         | 22,104,631.05                | 15,583,147.00     | -29.5%                |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment  |                | 6400         | 73,252.03                    | 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  |                |              | 22,219,042.45                | 15,640,147.00     | -29.6%                |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| Other Transfers Out  |                |              |                              |                   |                       |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service   |                |              |                              |                   |                       |
| Debt Service - Interest  |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal   |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES  |                |              | 22,984,415.76                | 17,439,683.00     | -24.1%                |



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

| Description  | Function Codes | Object Codes        | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 7,354,742.59                 | 18,005,819.00     | 144.8%                |
| 5) TOTAL, REVENUES   |                |                     | 7,354,742.59                 | 18,005,819.00     | 144.8%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 224,484.49                   | 1,660,065.00      | 639.5%                |
| 8) Plant Services  | 8000-8999      |                     | 22,759,931.27                | 15,779,618.00     | -30.7%                |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 22,984,415.76                | 17,439,683.00     | -24.1%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (15,629,673.17)              | 566,136.00        | -103.6%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (15,629,673.17)              | 566,136.00        | -103.6%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 28,901,369.38                | 13,271,696.21     | -54.1%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 28,901,369.38                | 13,271,696.21     | -54.1%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 28,901,369.38                | 13,271,696.21     | -54.1%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 13,271,696.21                | 13,837,832.21     | 4.3%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 13,259,696.21                | 13,813,992.35     | 4.2%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 12,000.00                    | 23,840.00         | 98.7%                 |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | (0.14)            | New                   |

| Resource                  | Description                      | 2021-22           | 2022-23       |
|---------------------------|----------------------------------|-------------------|---------------|
|                           |                                  | Unaudited Actuals | Budget        |
| 7710                      | State School Facilities Projects | 22,181.86         | 0.00          |
| 9010                      | Other Restricted Local           | 13,237,514.35     | 13,813,992.35 |
| Total, Restricted Balance |                                  | 13,259,696.21     | 13,813,992.35 |



# **Fund 35**

**County School Facilities Fund**

| Description   | Resource Codes | Object Codes            | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 4,230,183.00                 | 5,757,959.00      | 36.1%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 12,209.64                    | 26,059.00         | 113.4%                |
| 5) TOTAL, REVENUES  |                |                         | 4,242,392.64                 | 5,784,018.00      | 36.3%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 432,404.16                   | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 3,116.00                     | 3,500.00          | 12.3%                 |
| 6) Capital Outlay   |                | 6000-6999               | 1,861,416.27                 | 5,600,000.00      | 200.8%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 2,296,936.43                 | 5,603,500.00      | 144.0%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 1,945,456.21                 | 180,518.00        | -90.7%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 1,945,456.21                 | 180,518.00        | -90.7%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 3,634,876.81                 | 5,580,333.02      | 53.5%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 3,634,876.81                 | 5,580,333.02      | 53.5%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 3,634,876.81                 | 5,580,333.02      | 53.5%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 5,580,333.02                 | 5,760,851.02      | 3.2%                  |
| 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         | 5,580,333.02                 | 5,760,851.02      | 3.2%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 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<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>  |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury   |                | 9110         | 5,610,270.80                 |                   |                       |
| 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         | 479.51                       |                   |                       |
| 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   |                |              | 5,610,750.31                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>  |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 30,417.29                    |                   |                       |
| 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   |                |              | 30,417.29                    |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>   |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 5,580,333.02                 |                   |                       |



| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| School Facilities Apportionments                         |                | 8545         | 4,230,183.00                 | 5,757,959.00      | 36.1%                 |
| Pass-Through Revenues from<br>State Sources              |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 4,230,183.00                 | 5,757,959.00      | 36.1%                 |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 12,209.64                    | 26,059.00         | 113.4%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 12,209.64                    | 26,059.00         | 113.4%                |
| TOTAL, REVENUES  |                |              | 4,242,392.64                 | 5,784,018.00      | 36.3%                 |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>                           |                |              |                              |                   |                       |
| Classified Support Salaries                          |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries              |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                            |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                             |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                           |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                          |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                               |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated                                      |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                               |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                              |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                            |                |              |                              |                   |                       |
| Books and Other Reference Materials                  |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                               |                | 4300         | 34,991.22                    | 0.00              | -100.0%               |
| Noncapitalized Equipment                             |                | 4400         | 397,412.94                   | 0.00              | -100.0%               |
| TOTAL, BOOKS AND SUPPLIES                            |                |              | 432,404.16                   | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                   |                       |
| Subagreements for Services   |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences   |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance  |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services   |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                          |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs  |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund  |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and<br>Operating Expenditures                     |                | 5800         | 3,116.00                     | 3,500.00          | 12.3%                 |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                   |                |              | 3,116.00                     | 3,500.00          | 12.3%                 |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Land   |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings  |                | 6200         | 1,736,963.43                 | 5,600,000.00      | 222.4%                |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment  |                | 6400         | 124,452.84                   | 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  |                |              | 1,861,416.27                 | 5,600,000.00      | 200.8%                |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| Other Transfers Out  |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues<br>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  |                |              | 2,296,936.43                 | 5,603,500.00      | 144.0%                |

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

| Description  | Function Codes | Object Codes        | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 4,230,183.00                 | 5,757,959.00      | 36.1%                 |
| 4) Other Local Revenue   |                | 8600-8799           | 12,209.64                    | 26,059.00         | 113.4%                |
| 5) TOTAL, REVENUES   |                |                     | 4,242,392.64                 | 5,784,018.00      | 36.3%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 2,296,936.43                 | 5,603,500.00      | 144.0%                |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 2,296,936.43                 | 5,603,500.00      | 144.0%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 1,945,456.21                 | 180,518.00        | -90.7%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 1,945,456.21                 | 180,518.00        | -90.7%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 3,634,876.81                 | 5,580,333.02      | 53.5%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 3,634,876.81                 | 5,580,333.02      | 53.5%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 3,634,876.81                 | 5,580,333.02      | 53.5%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 5,580,333.02                 | 5,760,851.02      | 3.2%                  |
| 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         | 5,580,333.02                 | 5,760,851.02      | 3.2%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description                      | 2021-22           | 2022-23      |
|---------------------------|----------------------------------|-------------------|--------------|
|                           |                                  | Unaudited Actuals | Budget       |
| 7710                      | State School Facilities Projects | 5,580,333.02      | 5,760,851.02 |
| Total, Restricted Balance |                                  | 5,580,333.02      | 5,760,851.02 |







# **Fund 40**

**Special Reserve Fund for  
Capital Outlay Projects**

| Description   | Resource Codes | Object Codes            | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 170,565.16                   | 245,859.00        | 44.1%                 |
| 5) TOTAL, REVENUES  |                |                         | 170,565.16                   | 245,859.00        | 44.1%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 4,700.00                     | 7,050.00          | 50.0%                 |
| 6) Capital Outlay   |                | 6000-6999               | 11,843,341.10                | 13,269,564.00     | 12.0%                 |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 11,848,041.10                | 13,276,614.00     | 12.1%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (11,677,475.94)              | (13,030,755.00)   | 11.6%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 1,207,567.50                 | 0.00              | -100.0%               |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 1,207,567.50                 | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (10,469,908.44)              | (13,030,755.00)   | 24.5%                 |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 34,745,915.28                | 24,276,006.84     | -30.1%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 34,745,915.28                | 24,276,006.84     | -30.1%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 34,745,915.28                | 24,276,006.84     | -30.1%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 24,276,006.84                | 11,245,251.84     | -53.7%                |
| 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         | 24,276,006.84                | 11,245,251.84     | -53.7%                |
| 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<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>  |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury   |                | 9110         | 24,303,791.28                |                   |                       |
| 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         | 3,166.93                     |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200         | 2,003.29                     |                   |                       |
| 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   |                |              | 24,308,961.50                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>  |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 32,954.66                    |                   |                       |
| 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   |                |              | 32,954.66                    |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>   |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 24,276,006.84                |                   |                       |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>   |                |              |                              |                   |                       |
| FEMA   |                | 8281         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                      |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| Pass-Through Revenues from<br>State Sources                    |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| California Clean Energy Jobs Act                               | 6230           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue  | All Other      | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue  |                |              |                              |                   |                       |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                     |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals   |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 87,570.72                    | 182,859.00        | 108.8%                |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue  |                | 8699         | 82,994.44                    | 63,000.00         | -24.1%                |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                     |                |              | 170,565.16                   | 245,859.00        | 44.1%                 |
| TOTAL, REVENUES  |                |              | 170,565.16                   | 245,859.00        | 44.1%                 |

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

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                   |                       |
| Subagreements for Services   |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences   |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance  |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services   |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                          |                | 5600         | 4,700.00                     | 7,050.00          | 50.0%                 |
| 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<br>Operating Expenditures                     |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                   |                |              | 4,700.00                     | 7,050.00          | 50.0%                 |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Land   |                | 6100         | 445,675.00                   | 45,675.00         | -89.8%                |
| Land Improvements  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings  |                | 6200         | 11,397,666.10                | 13,223,889.00     | 16.0%                 |
| Books and Media for New School Libraries<br>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  |                |              | 11,843,341.10                | 13,269,564.00     | 12.0%                 |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| Other Transfers Out  |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues<br>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  |                |              | 11,848,041.10                | 13,276,614.00     | 12.1%                 |



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

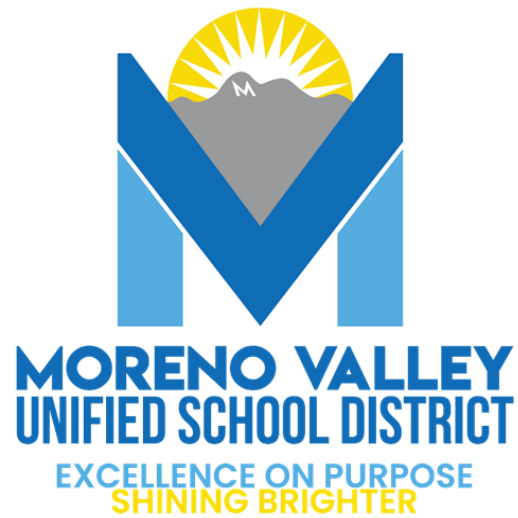
| Description   | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Proceeds  |                |              |                              |                   |                       |
| Proceeds from Disposal of<br>Capital Assets                       |                | 8953         | 1,207,567.50                 | 0.00              | -100.0%               |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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  |                |              | 1,207,567.50                 | 0.00              | -100.0%               |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses  |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>  |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 1,207,567.50                 | 0.00              | -100.0%               |

| Description  | Function Codes | Object Codes        | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 170,565.16                   | 245,859.00        | 44.1%                 |
| 5) TOTAL, REVENUES   |                |                     | 170,565.16                   | 245,859.00        | 44.1%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 11,848,041.10                | 13,276,614.00     | 12.1%                 |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 11,848,041.10                | 13,276,614.00     | 12.1%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (11,677,475.94)              | (13,030,755.00)   | 11.6%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 1,207,567.50                 | 0.00              | -100.0%               |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 1,207,567.50                 | 0.00              | -100.0%               |

| Description  | Function Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (10,469,908.44)              | (13,030,755.00)   | 24.5%                 |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 34,745,915.28                | 24,276,006.84     | -30.1%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 34,745,915.28                | 24,276,006.84     | -30.1%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 34,745,915.28                | 24,276,006.84     | -30.1%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 24,276,006.84                | 11,245,251.84     | -53.7%                |
| 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         | 24,276,006.84                | 11,245,251.84     | -53.7%                |
| 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           | 2022-23 |
|---------------------------|-------------|-------------------|---------|
|                           |             | Unaudited Actuals | Budget  |
| Total, Restricted Balance |             | 0.00              | 0.00    |





# **Fund 49**

**Capital Project Fund for  
Blended Component Units**

| Description   | Resource Codes | Object Codes            | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 8,762,751.00                 | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES  |                |                         | 8,762,751.00                 | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 8,762,751.00                 | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 7,506,261.00                 | 0.00              | -100.0%               |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | (7,506,261.00)               | 0.00              | -100.0%               |



| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 1,256,490.00                 | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 15,341,994.75                | 16,598,484.75     | 8.2%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 15,341,994.75                | 16,598,484.75     | 8.2%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 15,341,994.75                | 16,598,484.75     | 8.2%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 16,598,484.75                | 16,598,484.75     | 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         | 16,598,484.75                | 11,643,710.75     | -29.9%                |
| 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                         | 4,954,774.00      | New                   |
| 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<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                    |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                               |                | 9110         | 0.29                         |                   |                       |
| 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         | 16,598,484.46                |                   |                       |
| e) Collections Awaiting Deposit                     |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                      |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                              |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                      |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                             |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                             |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                             |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                 |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS                                   |                |              | 16,598,484.75                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>            |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                         |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                               |                |              |                              |                   |                       |
| 1) Accounts Payable                                 |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                       |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                               |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                    |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                 |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                               |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>             |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                    |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                          |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                               |                |              |                              |                   |                       |
| Ending Fund Balance, June 30                        |                |              |                              |                   |                       |
| (must agree with line F2) (G9 + H2) - (I6 + J2)     |                |              | 16,598,484.75                |                   |                       |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>   |                |              |                              |                   |                       |
| All Other Federal Revenue                                      |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Restricted Levies - Other            |                |              |                              |                   |                       |
| Homeowners' Exemptions   |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu<br>Taxes                             |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes               |                |              |                              |                   |                       |
| Other Restricted Levies<br>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<br>Parcel Taxes                           |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other  |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes    |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                            |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals   |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 2,658.00                     | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                         |                | 8799         | 8,760,093.00                 | 0.00              | -100.0%               |
| TOTAL, OTHER LOCAL REVENUE                                     |                |              | 8,762,751.00                 | 0.00              | -100.0%               |
| TOTAL, REVENUES  |                |              | 8,762,751.00                 | 0.00              | -100.0%               |

| Description   | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>                                |                |              |                              |                   |                       |
| Classified Support Salaries                               |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries      |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                   |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                 |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                  |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                                |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                               |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                    |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                     |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated   |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                    |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                   |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                                 |                |              |                              |                   |                       |
| Books and Other Reference Materials                       |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                    |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment                                  |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>          |                |              |                              |                   |                       |
| Subagreements for Services                                |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                    |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                      |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs                                 |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                     |                | 5750         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and<br>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%                  |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Land   |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings  |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Books and Media for New School Libraries<br>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%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| Other Transfers Out  |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues<br>To Districts or Charter Schools              |                | 7211         | 0.00                         | 0.00              | 0.0%                  |
| To County Offices  |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs  |                | 7213         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service   |                |              |                              |                   |                       |
| Repayment of State School Building Fund<br>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  |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: State School Building Fund/<br>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<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Proceeds  |                |              |                              |                   |                       |
| Proceeds from Sale of Bonds                                       |                | 8951         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources   |                |              |                              |                   |                       |
| County School Bldg Aid  |                | 8961         | 0.00                         | 0.00              | 0.0%                  |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Certificates<br>of Participation                    |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases  |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds                                 |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                       |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses  |                | 7699         | 7,506,261.00                 | 0.00              | -100.0%               |
| (d) TOTAL, USES   |                |              | 7,506,261.00                 | 0.00              | -100.0%               |
| <b>CONTRIBUTIONS</b>  |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | (7,506,261.00)               | 0.00              | -100.0%               |

| Description  | Function Codes | Object Codes        | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 8,762,751.00                 | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES   |                |                     | 8,762,751.00                 | 0.00              | -100.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 8,762,751.00                 | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 7,506,261.00                 | 0.00              | -100.0%               |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | (7,506,261.00)               | 0.00              | -100.0%               |



| Description  | Function Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 1,256,490.00                 | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 15,341,994.75                | 16,598,484.75     | 8.2%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 15,341,994.75                | 16,598,484.75     | 8.2%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 15,341,994.75                | 16,598,484.75     | 8.2%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 16,598,484.75                | 16,598,484.75     | 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         | 16,598,484.75                | 11,643,710.75     | -29.9%                |
| 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                         | 4,954,774.00      | New                   |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description            | 2021-22           | 2022-23       |
|---------------------------|------------------------|-------------------|---------------|
|                           |                        | Unaudited Actuals | Budget        |
| 9010                      | Other Restricted Local | 16,598,484.75     | 11,643,710.75 |
| Total, Restricted Balance |                        | 16,598,484.75     | 11,643,710.75 |





# **Fund 51**

**Bond Interest and Redemption Fund**

| Description   | Resource Codes | Object Codes            | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 110,046.19                   | 123,560.00        | 12.3%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 19,136,007.85                | 13,448,273.00     | -29.7%                |
| 5) TOTAL, REVENUES  |                |                         | 19,246,054.04                | 13,571,833.00     | -29.5%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 18,369,653.90                | 15,348,025.00     | -16.4%                |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 18,369,653.90                | 15,348,025.00     | -16.4%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 876,400.14                   | (1,776,192.00)    | -302.7%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 16,768.54                    | 0.00              | -100.0%               |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 16,768.54                    | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 893,168.68                   | (1,776,192.00)    | -298.9%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 34,799,058.07                | 35,692,226.75     | 2.6%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 34,799,058.07                | 35,692,226.75     | 2.6%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 34,799,058.07                | 35,692,226.75     | 2.6%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 35,692,226.75                | 33,916,034.75     | -5.0%                 |
| 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         | 35,692,226.75                | 33,916,034.75     | -5.0%                 |
| 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<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>  |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury   |                | 9110         | 35,692,226.75                |                   |                       |
| 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  |                |              | 35,692,226.75                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>  |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments   |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds   |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans  |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES   |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>   |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 35,692,226.75                |                   |                       |

| Description   | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>  |                |              |                              |                   |                       |
| All Other Federal Revenue   |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>  |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Voted Indebtedness Levies   |                |              |                              |                   |                       |
| Homeowners' Exemptions  |                | 8571         | 110,046.19                   | 123,560.00        | 12.3%                 |
| Other Subventions/In-Lieu<br>Taxes  |                | 8572         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE  |                |              | 110,046.19                   | 123,560.00        | 12.3%                 |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes<br>Voted Indebtedness Levies<br>Secured Roll |                | 8611         | 17,447,127.52                | 12,920,642.00     | -25.9%                |
| Unsecured Roll  |                | 8612         | 837,623.70                   | 527,631.00        | -37.0%                |
| Prior Years' Taxes  |                | 8613         | 352,254.27                   | 0.00              | -100.0%               |
| Supplemental Taxes  |                | 8614         | 434,154.27                   | 0.00              | -100.0%               |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes                                   |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 71,806.51                    | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments                                      |                | 8662         | (6,958.42)                   | 0.00              | -100.0%               |
| Other Local Revenue<br>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  |                |              | 19,136,007.85                | 13,448,273.00     | -29.7%                |
| TOTAL, REVENUES   |                |              | 19,246,054.04                | 13,571,833.00     | -29.5%                |



| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              |                              |                   |                       |
| Debt Service   |                |              |                              |                   |                       |
| Bond Redemptions   |                | 7433         | 5,840,730.00                 | 9,895,000.00      | 69.4%                 |
| Bond Interest and Other Service<br>Charges                 |                | 7434         | 12,528,923.90                | 5,453,025.00      | -56.5%                |
| 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) |                |              | 18,369,653.90                | 15,348,025.00     | -16.4%                |
| TOTAL, EXPENDITURES  |                |              | 18,369,653.90                | 15,348,025.00     | -16.4%                |

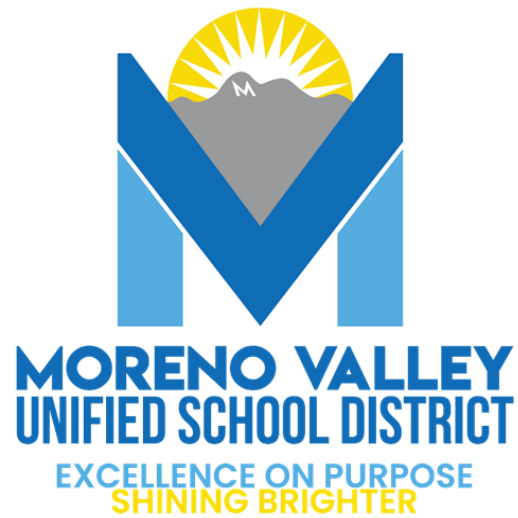
| Description   | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                              |                   |                       |
| To: General Fund  |                | 7614         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                       |                | 8979         | 16,768.54                    | 0.00              | -100.0%               |
| (c) TOTAL, SOURCES  |                |              | 16,768.54                    | 0.00              | -100.0%               |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses  |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>  |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 16,768.54                    | 0.00              | -100.0%               |

| Description  | Function Codes | Object Codes        | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 110,046.19                   | 123,560.00        | 12.3%                 |
| 4) Other Local Revenue   |                | 8600-8799           | 19,136,007.85                | 13,448,273.00     | -29.7%                |
| 5) TOTAL, REVENUES   |                |                     | 19,246,054.04                | 13,571,833.00     | -29.5%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 18,369,653.90                | 15,348,025.00     | -16.4%                |
| 10) TOTAL, EXPENDITURES  |                |                     | 18,369,653.90                | 15,348,025.00     | -16.4%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 876,400.14                   | (1,776,192.00)    | -302.7%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 16,768.54                    | 0.00              | -100.0%               |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 16,768.54                    | 0.00              | -100.0%               |

| Description  | Function Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 893,168.68                   | (1,776,192.00)    | -298.9%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 34,799,058.07                | 35,692,226.75     | 2.6%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 34,799,058.07                | 35,692,226.75     | 2.6%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 34,799,058.07                | 35,692,226.75     | 2.6%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 35,692,226.75                | 33,916,034.75     | -5.0%                 |
| 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         | 35,692,226.75                | 33,916,034.75     | -5.0%                 |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description            | 2021-22           | 2022-23       |
|---------------------------|------------------------|-------------------|---------------|
|                           |                        | Unaudited Actuals | Budget        |
| 9010                      | Other Restricted Local | 35,692,226.75     | 33,916,034.75 |
| Total, Restricted Balance |                        | 35,692,226.75     | 33,916,034.75 |





# **Fund 52**

**Debt Service Fund for  
Blended Component Units**

| Description   | Resource Codes | Object Codes            | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 7,551,299.32                 | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES  |                |                         | 7,551,299.32                 | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 5,685,751.00                 | 0.00              | -100.0%               |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 5,685,751.00                 | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 1,865,548.32                 | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 817,328.00                   | 0.00              | -100.0%               |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | (817,328.00)                 | 0.00              | -100.0%               |



| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 1,048,220.32                 | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 953,713.86                   | 2,001,934.18      | 109.9%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 953,713.86                   | 2,001,934.18      | 109.9%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 953,713.86                   | 2,001,934.18      | 109.9%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 2,001,934.18                 | 2,001,934.18      | 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         | 2,001,934.18                 | 2,001,934.18      | 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<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>  |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury   |                | 9110         | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                             |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135         | 2,001,934.18                 |                   |                       |
| 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  |                |              | 2,001,934.18                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>  |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments   |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds   |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans  |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES   |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>   |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 2,001,934.18                 |                   |                       |

| Description   | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>  |                |              |                              |                   |                       |
| All Other Federal Revenue   |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>  |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Voted Indebtedness Levies   |                |              |                              |                   |                       |
| Homeowners' Exemptions  |                | 8571         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu<br>Taxes  |                | 8572         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes<br>Voted Indebtedness Levies<br>Secured Roll |                | 8611         | 0.00                         | 0.00              | 0.0%                  |
| Unsecured Roll  |                | 8612         | 0.00                         | 0.00              | 0.0%                  |
| Prior Years' Taxes  |                | 8613         | 0.00                         | 0.00              | 0.0%                  |
| Supplemental Taxes  |                | 8614         | 0.00                         | 0.00              | 0.0%                  |
| Non-Ad Valorem Taxes<br>Other   |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes                                   |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 171.32                       | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments                                      |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue<br>All Other Local Revenue  |                | 8699         | 3,409,455.00                 | 0.00              | -100.0%               |
| All Other Transfers In from All Others  |                | 8799         | 4,141,673.00                 | 0.00              | -100.0%               |
| TOTAL, OTHER LOCAL REVENUE  |                |              | 7,551,299.32                 | 0.00              | -100.0%               |
| TOTAL, REVENUES   |                |              | 7,551,299.32                 | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              |                              |                   |                       |
| Debt Service   |                |              |                              |                   |                       |
| Bond Redemptions   |                | 7433         | 0.00                         | 0.00              | 0.0%                  |
| Bond Interest and Other Service<br>Charges                 |                | 7434         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service - Interest                                    |                | 7438         | 2,345,751.00                 | 0.00              | -100.0%               |
| Other Debt Service - Principal                             |                | 7439         | 3,340,000.00                 | 0.00              | -100.0%               |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) |                |              | 5,685,751.00                 | 0.00              | -100.0%               |
| TOTAL, EXPENDITURES  |                |              | 5,685,751.00                 | 0.00              | -100.0%               |

| Description   | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                       |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses  |                | 7699         | 817,328.00                   | 0.00              | -100.0%               |
| (d) TOTAL, USES   |                |              | 817,328.00                   | 0.00              | -100.0%               |
| <b>CONTRIBUTIONS</b>  |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | (817,328.00)                 | 0.00              | -100.0%               |

| Description  | Function Codes | Object Codes        | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 7,551,299.32                 | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES   |                |                     | 7,551,299.32                 | 0.00              | -100.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 5,685,751.00                 | 0.00              | -100.0%               |
| 10) TOTAL, EXPENDITURES  |                |                     | 5,685,751.00                 | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 1,865,548.32                 | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 817,328.00                   | 0.00              | -100.0%               |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | (817,328.00)                 | 0.00              | -100.0%               |

| Description  | Function Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 1,048,220.32                 | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 953,713.86                   | 2,001,934.18      | 109.9%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 953,713.86                   | 2,001,934.18      | 109.9%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 953,713.86                   | 2,001,934.18      | 109.9%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 2,001,934.18                 | 2,001,934.18      | 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         | 2,001,934.18                 | 2,001,934.18      | 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           | 2022-23      |
|---------------------------|------------------------|-------------------|--------------|
|                           |                        | Unaudited Actuals | Budget       |
| 9010                      | Other Restricted Local | 2,001,934.18      | 2,001,934.18 |
| Total, Restricted Balance |                        | 2,001,934.18      | 2,001,934.18 |







# Fund 67

**Self-Insurance Fund**

| Description   | Resource Codes | Object Codes            | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 8,399,516.01                 | 8,791,679.00      | 4.7%                  |
| 5) TOTAL, REVENUES  |                |                         | 8,399,516.01                 | 8,791,679.00      | 4.7%                  |
| <b>B. EXPENSES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 48,843.25                    | 72,403.00         | 48.2%                 |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 9,531,569.30                 | 13,609,657.00     | 42.8%                 |
| 6) Depreciation and Amortization  |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 9,580,412.55                 | 13,682,060.00     | 42.8%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENSES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (1,180,896.54)               | (4,890,381.00)    | 314.1%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 7,631,000.00                 | 2,015,887.00      | -73.6%                |
| b) Transfers Out  |                | 7600-7629               | 631,000.00                   | 2,015,887.00      | 219.5%                |
| 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  |                |                         | 7,000,000.00                 | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | 5,819,103.46                 | (4,890,381.00)    | -184.0%               |
| <b>F. NET POSITION</b>   |                |              |                              |                   |                       |
| 1) Beginning Net Position                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 4,590,387.27                 | 10,409,490.73     | 126.8%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 4,590,387.27                 | 10,409,490.73     | 126.8%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 4,590,387.27                 | 10,409,490.73     | 126.8%                |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 10,409,490.73                | 5,519,109.73      | -47.0%                |
| 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         | 10,409,490.73                | 5,519,109.73      | -47.0%                |

| Description   | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                    |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                               |                | 9110         | 6,593,138.11                 |                   |                       |
| 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         | 1,709.03                     |                   |                       |
| 2) Investments                                      |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                              |                | 9200         | 468.90                       |                   |                       |
| 4) Due from Grantor Government                      |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                             |                | 9310         | 7,000,000.00                 |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                             |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                             |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                 |                | 9380         | 0.00                         |                   |                       |
| 10) Fixed Assets                                    |                |              |                              |                   |                       |
| a) Land   |                | 9410         | 0.00                         |                   |                       |
| b) Land Improvements                                |                | 9420         | 0.00                         |                   |                       |
| c) Accumulated Depreciation - Land Improvements     |                | 9425         | 0.00                         |                   |                       |
| d) Buildings  |                | 9430         | 0.00                         |                   |                       |
| e) Accumulated Depreciation - Buildings             |                | 9435         | 0.00                         |                   |                       |
| f) Equipment  |                | 9440         | 0.00                         |                   |                       |
| g) Accumulated Depreciation - Equipment             |                | 9445         | 0.00                         |                   |                       |
| h) Work in Progress                                 |                | 9450         | 0.00                         |                   |                       |
| i) Lease Assets                                     |                | 9460         | 0.00                         |                   |                       |
| j) Accumulated Amortization-Lease Assets            |                | 9465         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS                                   |                |              | 13,595,316.04                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>            |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                         |                |              | 0.00                         |                   |                       |

| Description   | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 42,897.31                    |                   |                       |
| 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         | 3,142,928.00                 |                   |                       |
| 7) TOTAL, LIABILITIES   |                |              | 3,185,825.31                 |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                                   |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. NET POSITION</b>  |                |              |                              |                   |                       |
| Net Position, June 30<br>(must agree with line F2) (G10 + H2) - (I7 + J2) |                |              | 10,409,490.73                |                   |                       |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| STRS On-Behalf Pension Contributions                     | 7690           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  | All Other      | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 16,471.11                    | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| In-District Premiums/<br>Contributions                   |                | 8674         | 8,381,050.63                 | 8,791,679.00      | 4.9%                  |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 1,994.27                     | 0.00              | -100.0%               |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 8,399,516.01                 | 8,791,679.00      | 4.7%                  |
| TOTAL, REVENUES  |                |              | 8,399,516.01                 | 8,791,679.00      | 4.7%                  |

| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Support Salaries                            |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                 |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                  |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated  |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 44,011.12                    | 66,836.00         | 51.9%                 |
| Noncapitalized Equipment                               |                | 4400         | 4,832.13                     | 5,567.00          | 15.2%                 |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 48,843.25                    | 72,403.00         | 48.2%                 |



| Description  | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>                   |                |              |                              |                   |                       |
| Subagreements for Services                                     |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences   |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Dues and Memberships   |                | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance  |                | 5400-5450    | 9,497,646.00                 | 11,058,419.00     | 16.4%                 |
| Operations and Housekeeping Services                           |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements      |                | 5600         | 27,867.65                    | 35,534.00         | 27.5%                 |
| Transfers of Direct Costs - Interfund                          |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and<br>Operating Expenditures |                | 5800         | 6,055.65                     | 2,515,704.00      | 41443.1%              |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES                   |                |              | 9,531,569.30                 | 13,609,657.00     | 42.8%                 |
| <b>DEPRECIATION AND AMORTIZATION</b>                           |                |              |                              |                   |                       |
| Depreciation Expense   |                | 6900         | 0.00                         | 0.00              | 0.0%                  |
| Amortization Expense-Lease Assets                              |                | 6910         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, DEPRECIATION AND AMORTIZATION                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENSES  |                |              | 9,580,412.55                 | 13,682,060.00     | 42.8%                 |

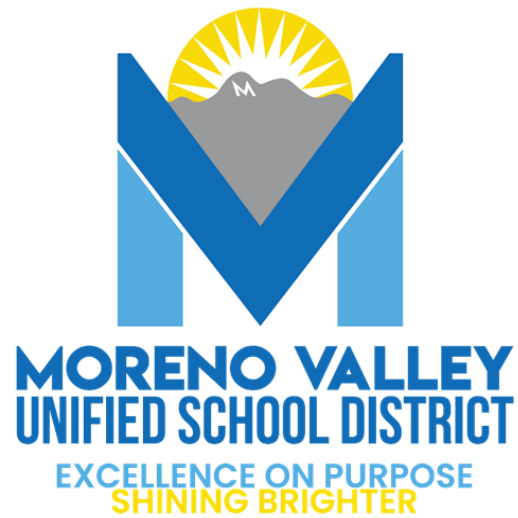
| Description   | Resource Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                           |                | 8919         | 7,631,000.00                 | 2,015,887.00      | -73.6%                |
| (a) TOTAL, INTERFUND TRANSFERS IN                                 |                |              | 7,631,000.00                 | 2,015,887.00      | -73.6%                |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 631,000.00                   | 2,015,887.00      | 219.5%                |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                |                |              | 631,000.00                   | 2,015,887.00      | 219.5%                |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>  |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 7,000,000.00                 | 0.00              | -100.0%               |

| Description  | Function Codes | Object Codes        | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 8,399,516.01                 | 8,791,679.00      | 4.7%                  |
| 5) TOTAL, REVENUES   |                |                     | 8,399,516.01                 | 8,791,679.00      | 4.7%                  |
| <b>B. EXPENSES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 9,580,412.55                 | 13,682,060.00     | 42.8%                 |
| 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<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENSES  |                |                     | 9,580,412.55                 | 13,682,060.00     | 42.8%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENSES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (1,180,896.54)               | (4,890,381.00)    | 314.1%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 7,631,000.00                 | 2,015,887.00      | -73.6%                |
| b) Transfers Out   |                | 7600-7629           | 631,000.00                   | 2,015,887.00      | 219.5%                |
| 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   |                |                     | 7,000,000.00                 | 0.00              | -100.0%               |

| Description  | Function Codes | Object Codes | 2021-22<br>Unaudited Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | 5,819,103.46                 | (4,890,381.00)    | -184.0%               |
| <b>F. NET POSITION</b>   |                |              |                              |                   |                       |
| 1) Beginning Net Position                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 4,590,387.27                 | 10,409,490.73     | 126.8%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 4,590,387.27                 | 10,409,490.73     | 126.8%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 4,590,387.27                 | 10,409,490.73     | 126.8%                |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 10,409,490.73                | 5,519,109.73      | -47.0%                |
| 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         | 10,409,490.73                | 5,519,109.73      | -47.0%                |

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





# **Form A**

## **Average Daily Attendance**

| Description  | 2021-22 Unaudited Actuals |            |            | 2022-23 Budget    |                      |                      |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|  | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>A. DISTRICT</b>   |                           |            |            |                   |                      |                      |
| <b>1. Total District Regular ADA</b><br>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)  | 28,577.50                 | 28,149.59  | 30,187.45  | 28,030.00         | 28,030.00            | 29,567.54            |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) |                           |            |            |                   |                      |                      |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)                               |                           |            |            |                   |                      |                      |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>   | 28,577.50                 | 28,149.59  | 30,187.45  | 28,030.00         | 28,030.00            | 29,567.54            |
| <b>5. District Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Community Schools  |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class   |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI   |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year   |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools   |                           |            |            |                   |                      |                      |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]   |                           |            |            |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>   | 28,577.50                 | 28,149.59  | 30,187.45  | 28,030.00         | 28,030.00            | 29,567.54            |
| <b>7. Adults in Correctional Facilities</b>  |                           |            |            |                   |                      |                      |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>  |                           |            |            |                   |                      |                      |



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

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



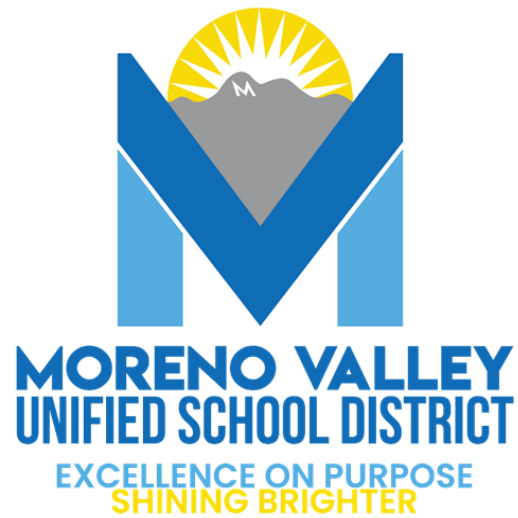


# **Form ASSET**

## **Schedule of Capital Assets**

|  | Unaudited<br>Balance<br>July 1 | Audit<br>Adjustments/<br>Restatements | Audited<br>Balance<br>July 1 | Increases     | Decreases    | Ending Balance<br>June 30 |
|--|--------------------------------|---------------------------------------|------------------------------|---------------|--------------|---------------------------|
| <b>Governmental Activities:</b>                                    |                                |                                       |                              |               |              |                           |
| Capital assets not being depreciated:                              |                                |                                       |                              |               |              |                           |
| Land   | 56,525,852.00                  |                                       | 56,525,852.00                |               |              | 56,525,852.00             |
| Work in Progress   | 137,375,709.55                 |                                       | 137,375,709.55               | 69,306,804.20 | 3,907,602.00 | 202,774,911.75            |
| Total capital assets not being depreciated                         | 193,901,561.55                 | 0.00                                  | 193,901,561.55               | 69,306,804.20 | 3,907,602.00 | 259,300,763.75            |
| Capital assets being depreciated:                                  |                                |                                       |                              |               |              |                           |
| Land Improvements  | 70,473,516.00                  |                                       | 70,473,516.00                |               |              | 70,473,516.00             |
| Buildings  | 468,596,043.00                 | 14,339,520.00                         | 482,935,563.00               |               |              | 482,935,563.00            |
| Equipment  | 17,083,376.00                  | 273,363.00                            | 17,356,739.00                |               |              | 17,356,739.00             |
| Total capital assets being depreciated                             | 556,152,935.00                 | 14,612,883.00                         | 570,765,818.00               | 0.00          | 0.00         | 570,765,818.00            |
| Accumulated Depreciation for:                                      |                                |                                       |                              |               |              |                           |
| Land Improvements  | (177,091,906.00)               | (10,442,804.00)                       | (187,534,710.00)             |               |              | (187,534,710.00)          |
| Buildings  | (27,282,618.00)                | (3,112,860.00)                        | (30,395,478.00)              |               |              | (30,395,478.00)           |
| Equipment  | (12,877,332.00)                | (423,033.00)                          | (13,300,365.00)              |               |              | (13,300,365.00)           |
| Total accumulated depreciation                                     | (217,251,856.00)               | (13,978,697.00)                       | (231,230,553.00)             | 0.00          | 0.00         | (231,230,553.00)          |
| Total capital assets being depreciated, net excluding lease assets | 338,901,079.00                 | 634,186.00                            | 339,535,265.00               | 0.00          | 0.00         | 339,535,265.00            |
| Lease Assets   |                                |                                       | 0.00                         |               |              | 0.00                      |
| Accumulated amortization for lease assets                          |                                |                                       | 0.00                         |               |              | 0.00                      |
| Total lease assets, net  | 0.00                           | 0.00                                  | 0.00                         | 0.00          | 0.00         | 0.00                      |
| Governmental activity capital assets, net                          | 532,802,640.55                 | 634,186.00                            | 533,436,826.55               | 69,306,804.20 | 3,907,602.00 | 598,836,028.75            |
| <b>Business-Type Activities:</b>                                   |                                |                                       |                              |               |              |                           |
| Capital assets not being depreciated:                              |                                |                                       |                              |               |              |                           |
| Land   |                                |                                       | 0.00                         |               |              | 0.00                      |
| Work in Progress   |                                |                                       | 0.00                         |               |              | 0.00                      |
| Total capital assets not being depreciated                         | 0.00                           | 0.00                                  | 0.00                         | 0.00          | 0.00         | 0.00                      |
| Capital assets being depreciated:                                  |                                |                                       |                              |               |              |                           |
| Land Improvements  |                                |                                       | 0.00                         |               |              | 0.00                      |
| Buildings  |                                |                                       | 0.00                         |               |              | 0.00                      |
| Equipment  |                                |                                       | 0.00                         |               |              | 0.00                      |
| Total capital assets being depreciated                             | 0.00                           | 0.00                                  | 0.00                         | 0.00          | 0.00         | 0.00                      |
| Accumulated Depreciation for:                                      |                                |                                       |                              |               |              |                           |
| Land Improvements  |                                |                                       | 0.00                         |               |              | 0.00                      |
| Buildings  |                                |                                       | 0.00                         |               |              | 0.00                      |
| Equipment  |                                |                                       | 0.00                         |               |              | 0.00                      |
| Total accumulated depreciation                                     | 0.00                           | 0.00                                  | 0.00                         | 0.00          | 0.00         | 0.00                      |
| Total capital assets being depreciated, net excluding lease assets | 0.00                           | 0.00                                  | 0.00                         | 0.00          | 0.00         | 0.00                      |
| Lease Assets   |                                |                                       | 0.00                         |               |              | 0.00                      |
| Accumulated amortization for lease assets                          |                                |                                       | 0.00                         |               |              | 0.00                      |
| Total lease assets, net  | 0.00                           | 0.00                                  | 0.00                         | 0.00          | 0.00         | 0.00                      |
| Business-type activity capital assets, net                         | 0.00                           | 0.00                                  | 0.00                         | 0.00          | 0.00         | 0.00                      |





# **Form CAT**

## **Categorical Reporting**

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

| FEDERAL PROGRAM NAME   | Title I        | ESSA SCI   | CARES ACT<br>ESSER I | CARES ACT<br>ESSER II | CARES ACT<br>ESSER III | CARES ACT<br>ESSER III | Governor<br>Emergency ED<br>Relief |
|--|----------------|------------|----------------------|-----------------------|------------------------|------------------------|------------------------------------|
| FEDERAL CATALOG NUMBER   |                |            |                      |                       |                        |                        |                                    |
| RESOURCE CODE  | 3010           | 3182       | 3210                 | 3212                  | 3213                   | 3214                   | 3215                               |
| REVENUE OBJECT   | 8290           | 8290       | 8290                 | 8290                  | 8290                   | 8290                   | 8290                               |
| LOCAL DESCRIPTION (if any)   |                |            |                      |                       |                        |                        |                                    |
| <b>AWARD</b>   |                |            |                      |                       |                        |                        |                                    |
| 1. Prior Year Carryover  | 3,968,179.00   | 109,342.44 | 4,964,412.00         |                       |                        |                        | 793,939.00                         |
| 2. a. Current Year Award   | 11,144,997.00  | 414,965.00 |                      | 39,685,015.00         |                        |                        |                                    |
| b. Transferability (ESSA)  |                |            |                      |                       |                        |                        |                                    |
| c. Other Adjustments   | (584,241.00)   |            | 12,665.00            |                       | 175,293.00             | 62,025.00              |                                    |
| d. Adj Curr Yr Award<br>(sum lines 2a, 2b, & 2c)   | 10,560,756.00  | 414,965.00 | 12,665.00            | 39,685,015.00         | 175,293.00             | 62,025.00              | 0.00                               |
| 3. Required Matching Funds/Other   |                |            |                      |                       |                        |                        |                                    |
| 4. Total Available Award<br>(sum lines 1, 2d, & 3)   | 14,528,935.00  | 524,307.44 | 4,977,077.00         | 39,685,015.00         | 175,293.00             | 62,025.00              | 793,939.00                         |
| <b>REVENUES</b>  |                |            |                      |                       |                        |                        |                                    |
| 5. Unearned Revenue Deferred from<br>Prior Year  | 391,065.07     | 44,633.32  | 487,084.09           | 3,328,595.00          | 7,737,378.00           | 1,341,660.00           | 793,939.00                         |
| 6. Cash Received in Current Year   | 7,444,742.00   | 494,502.89 | 4,489,993.00         | 4,439,538.00          |                        |                        |                                    |
| 7. Contributed Matching Funds  |                |            |                      |                       |                        |                        |                                    |
| 8. Total Available (sum lines 5, 6, & 7)   | 7,835,807.07   | 539,136.21 | 4,977,077.09         | 7,768,133.00          | 7,737,378.00           | 1,341,660.00           | 793,939.00                         |
| <b>EXPENDITURES</b>  |                |            |                      |                       |                        |                        |                                    |
| 9. Donor-Authorized Expenditures   | 13,118,968.30  | 254,720.92 | 4,977,077.09         | 19,992,603.25         |                        | 39,819.29              | 793,939.43                         |
| 10. Non Donor-Authorized<br>Expenditures   |                |            |                      |                       |                        |                        |                                    |
| 11. Total Expenditures (lines 9 & 10)  | 13,118,968.30  | 254,720.92 | 4,977,077.09         | 19,992,603.25         | 0.00                   | 39,819.29              | 793,939.43                         |
| 12. Amounts Included in<br>Line 6 above for Prior<br>Year Adjustments                                |                |            |                      |                       |                        |                        |                                    |
| 13. Calculation of Unearned Revenue<br>or A/P, & A/R amounts<br>(line 8 minus line 9 plus line 12)   | (5,283,161.23) | 284,415.29 | 0.00                 | (12,224,470.25)       | 7,737,378.00           | 1,301,840.71           | (0.43)                             |
| a. Unearned Revenue  |                | 284,415.29 |                      |                       | 7,737,378.00           | 1,301,840.71           |                                    |
| b. Accounts Payable  |                |            |                      |                       |                        |                        |                                    |
| c. Accounts Receivable   | 5,283,161.23   |            |                      | 12,224,470.25         |                        |                        |                                    |
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)  | 1,409,966.70   | 269,586.52 | (0.09)               | 19,692,411.75         | 175,293.00             | 22,205.71              | (0.43)                             |
| 15. If Carryover is allowed,<br>enter line 14 amount here  | 1,409,966.70   | 269,586.52 |                      | 19,692,411.75         | 175,293.00             | 22,205.71              |                                    |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 13,118,968.30  | 254,720.92 | 4,977,077.09         | 19,992,603.25         | 0.00                   | 39,819.29              | 793,939.00                         |



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

| FEDERAL PROGRAM NAME   | ELO ESSER II   | ELO GEER     | ELO ESSER III | ELO ESSER III<br>State Reserve | IDEA           | IDEA Private | IDEA Preschool |
|--|----------------|--------------|---------------|--------------------------------|----------------|--------------|----------------|
| FEDERAL CATALOG NUMBER   |                |              |               |                                |                |              |                |
| RESOURCE CODE  | 3216           | 3217         | 3218          | 3219                           | 3310           | 3311         | 3315           |
| REVENUE OBJECT   | 8290           | 8290         | 8290          | 8290                           | 8181           | 8181         | 8182           |
| LOCAL DESCRIPTION (if any)   |                |              |               |                                |                |              |                |
| <b>AWARD</b>   |                |              |               |                                |                |              |                |
| 1. Prior Year Carryover  |                |              |               |                                |                |              |                |
| 2. a. Current Year Award   | 4,340,343.00   | 996,147.00   | 2,829,399.00  | 4,877,397.00                   | 6,309,365.00   | 2,616.00     | 114,840.00     |
| b. Transferability (ESSA)  |                |              |               |                                |                |              |                |
| c. Other Adjustments   |                |              |               |                                |                |              |                |
| d. Adj Curr Yr Award<br>(sum lines 2a, 2b, & 2c)   | 4,340,343.00   | 996,147.00   | 2,829,399.00  | 4,877,397.00                   | 6,309,365.00   | 2,616.00     | 114,840.00     |
| 3. Required Matching Funds/Other   |                |              |               |                                |                |              |                |
| 4. Total Available Award<br>(sum lines 1, 2d, & 3)   | 4,340,343.00   | 996,147.00   | 2,829,399.00  | 4,877,397.00                   | 6,309,365.00   | 2,616.00     | 114,840.00     |
| <b>REVENUES</b>  |                |              |               |                                |                |              |                |
| 5. Unearned Revenue Deferred from<br>Prior Year  |                |              |               |                                |                |              |                |
| 6. Cash Received in Current Year   | 1,085,086.00   | 249,037.00   | 707,350.00    | 1,219,349.00                   |                |              |                |
| 7. Contributed Matching Funds  |                |              |               |                                |                |              |                |
| 8. Total Available (sum lines 5, 6, & 7)   | 1,085,086.00   | 249,037.00   | 707,350.00    | 1,219,349.00                   | 0.00           | 0.00         | 0.00           |
| <b>EXPENDITURES</b>  |                |              |               |                                |                |              |                |
| 9. Donor-Authorized Expenditures   | 4,340,343.00   | 996,147.00   | 385,849.08    | 455,658.61                     | 6,309,365.00   | 2,616.00     | 114,840.00     |
| 10. Non Donor-Authorized<br>Expenditures   |                |              |               |                                |                |              |                |
| 11. Total Expenditures (lines 9 & 10)  | 4,340,343.00   | 996,147.00   | 385,849.08    | 455,658.61                     | 6,309,365.00   | 2,616.00     | 114,840.00     |
| 12. Amounts Included in<br>Line 6 above for Prior<br>Year Adjustments                                |                |              |               |                                |                |              |                |
| 13. Calculation of Unearned Revenue<br>or A/P, & A/R amounts<br>(line 8 minus line 9 plus line 12)   | (3,255,257.00) | (747,110.00) | 321,500.92    | 763,690.39                     | (6,309,365.00) | (2,616.00)   | (114,840.00)   |
| a. Unearned Revenue  |                |              | 321,500.92    | 763,690.39                     |                |              |                |
| b. Accounts Payable  |                |              |               |                                |                |              |                |
| c. Accounts Receivable   | 3,255,257.00   | 747,110.00   |               |                                | 6,309,365.00   | 2,616.00     | 114,840.00     |
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)  | 0.00           | 0.00         | 2,443,549.92  | 4,421,738.39                   | 0.00           | 0.00         | 0.00           |
| 15. If Carryover is allowed,<br>enter line 14 amount here  |                |              | 2,443,549.92  | 4,421,739.39                   |                |              |                |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 4,340,343.00   | 996,147.00   | 385,849.08    | 455,658.61                     | 6,309,365.00   | 2,616.00     | 114,840.00     |

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

| FEDERAL PROGRAM NAME   | Mental Health | IDEA Preschool<br>Staff Development | IDEA Part C Early<br>Intervention | SPED Alternative<br>Dispute Resolution<br>COVID 19 | SPED Alternative<br>Dispute Resolution | Carl Perkins | Adule Ed Basic ESL<br>(WIOA) |
|--|---------------|-------------------------------------|-----------------------------------|--|--|--------------|------------------------------|
| FEDERAL CATALOG NUMBER   |               |                                     |                                   |  |  |              |                              |
| RESOURCE CODE  | 3327          | 3345                                | 3385                              | 3395   | 3395                                   | 3350         | Fund 11-3905                 |
| REVENUE OBJECT   | 8182          | 8290                                | 8290                              | 8182   | 8182                                   | 8290         | 8290                         |
| LOCAL DESCRIPTION (if any)   |               |                                     |                                   |  |  |              |                              |
| <b>AWARD</b>   |               |                                     |                                   |  |  |              |                              |
| 1. Prior Year Carryover  |               |                                     |                                   |  |  |              |                              |
| 2. a. Current Year Award   | 355,426.00    | 1,685.00                            | 56,047.00                         | 73,557.00  | 14,601.00                              | 298,522.00   | 210,857.00                   |
| b. Transferability (ESSA)  |               |                                     |                                   |  |  |              |                              |
| c. Other Adjustments   |               |                                     |                                   |  |  |              |                              |
| d. Adj Curr Yr Award   |               |                                     |                                   |  |  |              |                              |
| (sum lines 2a, 2b, & 2c)   | 355,426.00    | 1,685.00                            | 56,047.00                         | 73,557.00  | 14,601.00                              | 298,522.00   | 210,857.00                   |
| 3. Required Matching Funds/Other   |               |                                     |                                   |  |  |              |                              |
| 4. Total Available Award   |               |                                     |                                   |  |  |              |                              |
| (sum lines 1, 2d, & 3)   | 355,426.00    | 1,685.00                            | 56,047.00                         | 73,557.00  | 14,601.00                              | 298,522.00   | 210,857.00                   |
| <b>REVENUES</b>  |               |                                     |                                   |  |  |              |                              |
| 5. Unearned Revenue Deferred from<br>Prior Year  |               |                                     |                                   |  |  |              |                              |
| 6. Cash Received in Current Year   |               |                                     |                                   |  |  | 35,460.61    | 55,582.00                    |
| 7. Contributed Matching Funds  |               |                                     |                                   |  |  |              |                              |
| 8. Total Available (sum lines 5, 6, & 7)   | 0.00          | 0.00                                | 0.00                              | 0.00   | 0.00                                   | 35,460.61    | 55,582.00                    |
| <b>EXPENDITURES</b>  |               |                                     |                                   |  |  |              |                              |
| 9. Donor-Authorized Expenditures   | 355,426.00    | 1,685.00                            | 56,047.00                         | 73,557.00  | 14,601.00                              | 298,522.00   | 210,857.00                   |
| 10. Non Donor-Authorized<br>Expenditures   |               |                                     |                                   |  |  |              |                              |
| 11. Total Expenditures (lines 9 & 10)  | 355,426.00    | 1,685.00                            | 56,047.00                         | 73,557.00  | 14,601.00                              | 298,522.00   | 210,857.00                   |
| 12. Amounts Included in<br>Line 6 above for Prior<br>Year Adjustments                                |               |                                     |                                   |  |  |              |                              |
| 13. Calculation of Unearned Revenue<br>or A/P, & A/R amounts<br>(line 8 minus line 9 plus line 12)   | (355,426.00)  | (1,685.00)                          | (56,047.00)                       | (73,557.00)  | (14,601.00)                            | (263,061.39) | (155,275.00)                 |
| a. Unearned Revenue  |               |                                     |                                   |  |  |              |                              |
| b. Accounts Payable  |               |                                     |                                   |  |  |              |                              |
| c. Accounts Receivable   | 355,426.00    | 1,685.00                            | 56,047.00                         | 73,557.00  | 14,601.00                              | 263,061.39   | 155,275.00                   |
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)  | 0.00          | 0.00                                | 0.00                              | 0.00   | 0.00                                   | 0.00         | 0.00                         |
| 15. If Carryover is allowed,<br>enter line 14 amount here  |               |                                     |                                   |  |  |              |                              |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 355,426.00    | 1,685.00                            | 56,047.00                         | 73,557.00  | 14,601.00                              | 298,522.00   | 210,857.00                   |

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

| FEDERAL PROGRAM NAME   | Adult Ed Secondary (WIOA) | Adult Ed English Literacy (WIOA) | Title II     | Title IV     | Title III LEP | Title III LEP | CCDP Stipends |
|--|---------------------------|----------------------------------|--------------|--------------|---------------|---------------|---------------|
| FEDERAL CATALOG NUMBER   |                           |                                  |              |              |               |               |               |
| RESOURCE CODE  | Fund 11-3913              | Fund 11-3929                     | 4035         | 4127         | 4203          | 4203          | 5160          |
| REVENUE OBJECT   | 8290                      | 8290                             | 8290         | 8290         | 8290          | 8290          | 8260          |
| LOCAL DESCRIPTION (if any)   |                           |                                  |              |              |               |               |               |
| <b>AWARD</b>   |                           |                                  |              |              |               |               |               |
| 1. Prior Year Carryover  |                           |                                  | 446,128.57   | 221,181.67   | 149,637.88    |               |               |
| 2. a. Current Year Award   | 181,234.00                | 62,608.00                        | 1,209,738.00 | 910,767.00   |               | 794,885.00    | 37,500.00     |
| b. Transferability (ESSA)  |                           |                                  |              |              |               |               |               |
| c. Other Adjustments   |                           |                                  | 16,727.00    | 20,012.00    | 38,428.00     |               |               |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)  | 181,234.00                | 62,608.00                        | 1,226,465.00 | 930,779.00   | 38,428.00     | 794,885.00    | 37,500.00     |
| 3. Required Matching Funds/Other   |                           |                                  |              |              |               |               |               |
| 4. Total Available Award (sum lines 1, 2d, & 3)  | 181,234.00                | 62,608.00                        | 1,672,593.57 | 1,151,960.67 | 188,065.88    | 794,885.00    | 37,500.00     |
| <b>REVENUES</b>  |                           |                                  |              |              |               |               |               |
| 5. Unearned Revenue Deferred from Prior Year   |                           |                                  | 145,927.57   |              |               |               |               |
| 6. Cash Received in Current Year   | 48,975.00                 | 31,304.00                        | 759,370.00   | 725,467.04   | 267,667.00    | 660,526.00    | 37,500.00     |
| 7. Contributed Matching Funds  |                           |                                  |              |              |               |               |               |
| 8. Total Available (sum lines 5, 6, & 7)   | 48,975.00                 | 31,304.00                        | 905,297.57   | 725,467.04   | 267,667.00    | 660,526.00    | 37,500.00     |
| <b>EXPENDITURES</b>  |                           |                                  |              |              |               |               |               |
| 9. Donor-Authorized Expenditures   | 181,234.00                | 62,608.00                        | 1,438,715.25 | 1,026,025.38 | 188,065.88    | 545,335.57    | 0.00          |
| 10. Non Donor-Authorized Expenditures  |                           |                                  |              |              |               |               |               |
| 11. Total Expenditures (lines 9 & 10)  | 181,234.00                | 62,608.00                        | 1,438,715.25 | 1,026,025.38 | 188,065.88    | 545,335.57    | 0.00          |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments                                |                           |                                  |              |              | 267,667.00    | 660,526.00    |               |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)   | (132,259.00)              | (31,304.00)                      | (533,417.68) | (300,558.34) | 347,268.12    | 775,716.43    | 37,500.00     |
| a. Unearned Revenue  |                           |                                  |              |              | 79,601.12     | 115,190.43    |               |
| b. Accounts Payable  |                           |                                  |              |              |               |               |               |
| c. Accounts Receivable   | 132,259.00                | 31,304.00                        | 533,417.68   | 300,558.34   |               |               |               |
| 14. Unused Grant Award Calculation (line 4 minus line 9)                                       | 0.00                      | 0.00                             | 233,878.32   | 125,935.29   | 0.00          | 249,549.43    | 37,500.00     |
| 15. If Carryover is allowed, enter line 14 amount here   |                           |                                  |              |              |               |               | 37,500.00     |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 181,234.00                | 62,608.00                        | 1,438,715.25 | 1,026,025.38 | 188,065.88    | 545,335.57    | 37,500.00     |

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

| FEDERAL PROGRAM NAME   | Head Start | Head Start   | McKinley-Vento Homeless | McKinley-Vento Homeless | American Rescue Plan I | American Rescue Plan II (COVID) | DOJ Wellness and Safety |
|--|------------|--------------|-------------------------|-------------------------|------------------------|---------------------------------|-------------------------|
| FEDERAL CATALOG NUMBER   |            |              |                         |                         |                        |                                 |                         |
| RESOURCE CODE  | 5210       | 5210         | 5630                    | 5630                    | 5632                   | 5634                            | 5813                    |
| REVENUE OBJECT   | 8290       | 8290         | 8290                    | 8290                    | 8290                   | 8290                            | 8290                    |
| LOCAL DESCRIPTION (if any)   | PY1        | PY2          |                         |                         |                        |                                 |                         |
| <b>AWARD</b>   |            |              |                         |                         |                        |                                 |                         |
| 1. Prior Year Carryover  | 505,411.00 |              |                         | 84,439.26               |                        |                                 |                         |
| 2. a. Current Year Award   |            | 2,443,026.00 | 170,450.00              |                         | 225,532.84             | 908,815.00                      | 984,841.00              |
| b. Transferability (ESSA)  |            |              |                         |                         |                        |                                 |                         |
| c. Other Adjustments   | 62,349.00  | 29,640.00    |                         |                         |                        |                                 |                         |
| d. Adj Curr Yr Award<br>(sum lines 2a, 2b, & 2c)   | 62,349.00  | 2,472,666.00 | 170,450.00              | 0.00                    | 225,532.84             | 908,815.00                      | 984,841.00              |
| 3. Required Matching Funds/Other   |            |              |                         |                         |                        |                                 |                         |
| 4. Total Available Award<br>(sum lines 1, 2d, & 3)   | 567,760.00 | 2,472,666.00 | 170,450.00              | 84,439.26               | 225,532.84             | 908,815.00                      | 984,841.00              |
| <b>REVENUES</b>  |            |              |                         |                         |                        |                                 |                         |
| 5. Unearned Revenue Deferred from<br>Prior Year  |            |              |                         | 57,439.26               |                        |                                 |                         |
| 6. Cash Received in Current Year   | 567,759.91 | 1,976,261.60 | 119,315.00              | 27,000.00               | 157,872.99             | 227,204.00                      | 0.00                    |
| 7. Contributed Matching Funds  |            |              |                         |                         |                        |                                 |                         |
| 8. Total Available (sum lines 5, 6, & 7)   | 567,759.91 | 1,976,261.60 | 119,315.00              | 84,439.26               | 157,872.99             | 227,204.00                      | 0.00                    |
| <b>EXPENDITURES</b>  |            |              |                         |                         |                        |                                 |                         |
| 9. Donor-Authorized Expenditures   | 567,759.91 | 2,282,737.36 | 170,450.00              | 84,439.26               | 78,601.56              | 0.00                            | 382,317.60              |
| 10. Non Donor-Authorized<br>Expenditures   |            |              |                         |                         |                        |                                 |                         |
| 11. Total Expenditures (lines 9 & 10)  | 567,759.91 | 2,282,737.36 | 170,450.00              | 84,439.26               | 78,601.56              | 0.00                            | 382,317.60              |
| 12. Amounts Included in<br>Line 6 above for Prior<br>Year Adjustments                                |            |              |                         | 84,439.26               | 157,872.99             | 227,204.00                      |                         |
| 13. Calculation of Unearned Revenue<br>or A/P, & A/R amounts<br>(line 8 minus line 9 plus line 12)   | 0.00       | (306,475.76) | (51,135.00)             | 84,439.26               | 237,144.42             | 454,408.00                      | (382,317.60)            |
| a. Unearned Revenue  |            |              |                         |                         | 79,271.43              | 227,204.00                      |                         |
| b. Accounts Payable  |            |              |                         |                         |                        |                                 |                         |
| c. Accounts Receivable   |            | 306,475.76   | 51,135.00               |                         | 79,271.43              | 227,204.00                      | 382,317.60              |
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)  | 0.09       | 189,928.64   | 0.00                    | 0.00                    | 146,931.28             | 908,815.00                      | 602,523.40              |
| 15. If Carryover is allowed,<br>enter line 14 amount here  |            |              |                         |                         | 146,931.28             | 908,815.00                      | 602,523.40              |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 567,759.91 | 2,282,737.36 | 170,450.00              | 84,439.26               | 157,872.99             | 227,204.00                      | 382,317.60              |

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

|  |                 |
|--|-----------------|
| FEDERAL PROGRAM NAME   | <b>TOTAL</b>    |
| FEDERAL CATALOG NUMBER   |                 |
| RESOURCE CODE  |                 |
| REVENUE OBJECT   |                 |
| LOCAL DESCRIPTION (if any)   |                 |
| <b>AWARD</b>   |                 |
| 1. Prior Year Carryover  | 11,242,670.82   |
| 2. a. Current Year Award   | 79,655,175.84   |
| b. Transferability (ESSA)  | 0.00            |
| c. Other Adjustments   | (167,102.00)    |
| d. Adj Curr Yr Award   |                 |
| (sum lines 2a, 2b, & 2c)   | 79,488,073.84   |
| 3. Required Matching Funds/Other   | 0.00            |
| 4. Total Available Award   |                 |
| (sum lines 1, 2d, & 3)   | 90,730,744.66   |
| <b>REVENUES</b>  |                 |
| 5. Unearned Revenue Deferred from Prior Year   | 14,327,721.31   |
| 6. Cash Received in Current Year   | 25,826,863.04   |
| 7. Contributed Matching Funds  | 0.00            |
| 8. Total Available (sum lines 5, 6, & 7)   | 40,154,584.35   |
| <b>EXPENDITURES</b>  |                 |
| 9. Donor-Authorized Expenditures   | 59,800,931.74   |
| 10. Non Donor-Authorized Expenditures  | 0.00            |
| 11. Total Expenditures (lines 9 & 10)  | 59,800,931.74   |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments                                | 1,397,709.25    |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)   | (18,248,638.14) |
| a. Unearned Revenue  | 10,910,092.29   |
| b. Accounts Payable  | 0.00            |
| c. Accounts Receivable   | 30,900,414.68   |
| 14. Unused Grant Award Calculation (line 4 minus line 9)                                       | 30,929,812.92   |
| 15. If Carryover is allowed, enter line 14 amount here   | 30,130,522.67   |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 60,144,906.74   |

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

| STATE PROGRAM NAME   | Universal PreKinder<br>Planning Grant | California State<br>Preschool | Child Development<br>Cal State Preschool<br>QRIS Block Grant | Child Development<br>Cal State Preschool<br>QRIS Block Grant | Middle School<br>Foundation<br>Academies | Middle School<br>Foundation<br>Academies | Partnership<br>Academies (CPA)<br>(SB 1070) |
|--|---------------------------------------|-------------------------------|--|--|--|--|---|
| RESOURCE CODE  | 6053                                  | Fund 12- 6105                 | Fund 12-6127   | Fund 12-6127   | 6385                                     | 6385                                     | 6385  |
| REVENUE OBJECT   | 8590                                  | 8590                          | 8590   | 8590   | 8590                                     | 8590                                     | 8590  |
| LOCAL DESCRIPTION (if any)   |                                       |                               | 2021-22  | 2021-22  | 242                                      | 242                                      | 855   |
| <b>AWARD</b>   |                                       |                               |  |  |  |  |   |
| 1. Prior Year Carryover  |                                       |                               | 199,894.00   | 2,107,094.00   | 25,000.00                                |  |   |
| 2. a. Current Year Award   | 551,154.00                            | 1,586,874.00                  | 72,450.00  |  |  | 50,000.00                                | 81,000.00                                   |
| b. Other Adjustments   |                                       |                               |  |  |  |  |   |
| c. Adj Curr Yr Award<br>(sum lines 2a & 2b)  | 551,154.00                            | 1,586,874.00                  | 72,450.00  | 0.00   | 0.00                                     | 50,000.00                                | 81,000.00                                   |
| 3. Required Matching Funds/Other   |                                       | (50,623.00)                   |  |  |  |  |   |
| 4. Total Available Award<br>(sum lines 1, 2c, & 3)   | 551,154.00                            | 1,536,251.00                  | 272,344.00   | 2,107,094.00   | 25,000.00                                | 50,000.00                                | 81,000.00                                   |
| <b>REVENUES</b>  |                                       |                               |  |  |  |  |   |
| 5. Unearned Revenue Deferred from<br>Prior Year  |                                       |                               |  |  | 25,000.00                                |  |   |
| 6. Cash Received in Current Year   | 539,775.00                            | 1,208,989.49                  | 272,343.70   | 405,470.44   |  | 50,000.00                                | 81,000.00                                   |
| 7. Contributed Matching Funds  |                                       |                               |  |  |  |  |   |
| 8. Total Available (sum lines 5, 6, & 7)   | 539,775.00                            | 1,208,989.49                  | 272,343.70   | 405,470.44   | 25,000.00                                | 50,000.00                                | 81,000.00                                   |
| <b>EXPENDITURES</b>  |                                       |                               |  |  |  |  |   |
| 9. Donor-Authorized Expenditures   | 656.15                                | 1,536,251.06                  | 19,131.60  | 407,617.45   | 25,000.00                                | 12,846.34                                | 81,000.00                                   |
| 10. Non Donor-Authorized<br>Expenditures   |                                       |                               |  |  |  |  |   |
| 11. Total Expenditures (lines 9 & 10)  | 656.15                                | 1,536,251.06                  | 19,131.60  | 407,617.45   | 25,000.00                                | 12,846.34                                | 81,000.00                                   |
| 12. Amounts Included in Line 6 above<br>for Prior Year Adjustments                                   |                                       |                               |  |  |  |  |   |
| 13. Calculation of Unearned Revenue<br>or A/P, & A/R amounts<br>(line 8 minus line 9 plus line 12)   | 539,118.85                            | (327,261.57)                  | 253,212.10   | (2,147.01)   | 0.00                                     | 37,153.66                                | 0.00  |
| a. Unearned Revenue  |                                       |                               |  |  |  | 37,153.66                                |   |
| b. Accounts Payable  |                                       |                               |  |  |  |  |   |
| c. Accounts Receivable   | 11,379.00                             | 327,261.57                    |  |  |  |  |   |
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)  | 550,497.85                            | (0.06)                        | 253,212.40   | 1,699,476.55   | 0.00                                     | 37,153.66                                | 0.00  |
| 15. If Carryover is allowed,<br>enter line 14 amount here  | 550,497.85                            |                               | 253,212.40   | 1,699,476.55   |  |  |   |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 551,154.00                            | 1,536,251.06                  | 272,343.70   | 405,470.44   | 25,000.00                                | 12,846.34                                | 81,000.00                                   |

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

| STATE PROGRAM NAME   | Partnership<br>Academies (CPA)<br>(SB 1070) | Partnership<br>Academies (CPA)<br>(SB 1070) | Partnership<br>Academies (CPA)<br>(SB 1070) | Partnership<br>Academies (CPA)<br>(SB 1070) | Career Technical<br>Education Incentive | Career Technical<br>Education Incentive | Career Technical<br>Education Incentive |
|--|---|---|---|---|---|---|---|
| RESOURCE CODE  | 6385  | 6385  | 6385  | 6385  | 6387                                    | 6387                                    | 6387                                    |
| REVENUE OBJECT   | 8590  | 8590  | 8590  | 8590  | 8590                                    | 8590                                    | 8590                                    |
| LOCAL DESCRIPTION (if any)   | 855   | 856   | 856   | 856   | 19-21                                   | 21-22                                   | 22-23                                   |
| <b>AWARD</b>   |   |   |   |   |   |   |   |
| 1. Prior Year Carryover  | 13,919.47                                   |   | 16,213.57                                   |   | 644,577.18                              | 561,271.00                              |   |
| 2. a. Current Year Award   |   | 20,000.00                                   |   | 15,620.00                                   |   |   | 1,163,191.00                            |
| b. Other Adjustments   |   |   |   |   |   |   |   |
| c. Adj Curr Yr Award<br>(sum lines 2a & 2b)  | 0.00  | 20,000.00                                   | 0.00  | 15,620.00                                   | 0.00                                    | 0.00                                    | 1,163,191.00                            |
| 3. Required Matching Funds/Other   |   |   |   | (15,620.00)                                 |   |   |   |
| 4. Total Available Award<br>(sum lines 1, 2c, & 3)   | 13,919.47                                   | 20,000.00                                   | 16,213.57                                   | 0.00  | 644,577.18                              | 561,271.00                              | 1,163,191.00                            |
| <b>REVENUES</b>  |   |   |   |   |   |   |   |
| 5. Unearned Revenue Deferred from<br>Prior Year  | 13,919.47                                   |   | 16,213.57                                   |   | 644,577.18                              | 409,954.66                              |   |
| 6. Cash Received in Current Year   |   | 20,000.00                                   |   |   |   |   |   |
| 7. Contributed Matching Funds  |   |   |   |   |   |   |   |
| 8. Total Available (sum lines 5, 6, & 7)   | 13,919.47                                   | 20,000.00                                   | 16,213.57                                   | 0.00  | 644,577.18                              | 409,954.66                              | 0.00                                    |
| <b>EXPENDITURES</b>  |   |   |   |   |   |   |   |
| 9. Donor-Authorized Expenditures   | 13,919.47                                   | 20,000.00                                   | 16,213.57                                   |   | 644,577.18                              | 561,271.00                              | 124,984.38                              |
| 10. Non Donor-Authorized<br>Expenditures   |   |   |   |   |   |   |   |
| 11. Total Expenditures (lines 9 & 10)  | 13,919.47                                   | 20,000.00                                   | 16,213.57                                   | 0.00  | 644,577.18                              | 561,271.00                              | 124,984.38                              |
| 12. Amounts Included in Line 6 above<br>for Prior Year Adjustments                                   |   |   |   |   |   |   |   |
| 13. Calculation of Unearned Revenue<br>or A/P, & A/R amounts<br>(line 8 minus line 9 plus line 12)   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00                                    | (151,316.34)                            | (124,984.38)                            |
| a. Unearned Revenue  |   |   |   |   |   |   |   |
| b. Accounts Payable  |   |   |   |   |   |   |   |
| c. Accounts Receivable   |   |   |   |   |   | 151,317.10                              | 124,984.38                              |
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00                                    | 0.00                                    | 1,038,206.62                            |
| 15. If Carryover is allowed,<br>enter line 14 amount here  |   |   |   |   |   |   |   |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 13,919.47                                   | 20,000.00                                   | 16,213.57                                   | 0.00  | 644,577.18                              | 561,271.76                              | 124,984.38                              |

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

| STATE PROGRAM NAME   | Strong Workforce Program | Strong Workforce Program | Strong Workforce Program | Special Ed Workability | Partnerships Academies | Partnerships Academies | Partnerships Academies |
|--|--------------------------|--------------------------|--------------------------|------------------------|------------------------|------------------------|------------------------|
| RESOURCE CODE  | 6388                     | 6388                     | 6388                     | 6520                   | 7220                   | 7220                   | 7220                   |
| REVENUE OBJECT   | 8590                     | 8590                     | 8590                     | 8590                   | 8590                   | 8590                   | 8590                   |
| LOCAL DESCRIPTION (if any)   | 20-21                    | 20-21                    | 21-23                    | 21-22                  | 850                    | 850                    | 850                    |
| <b>AWARD</b>   |                          |                          |                          |                        |                        |                        |                        |
| 1. Prior Year Carryover  | 141,466.96               | 650,369.00               | 385,560.00               |                        | 9,101.40               | 79,830.00              |                        |
| 2. a. Current Year Award   |                          |                          |                          | 91,265.00              |                        |                        | 81,000.00              |
| b. Other Adjustments   |                          |                          |                          |                        |                        |                        |                        |
| c. Adj Curr Yr Award (sum lines 2a & 2b)   | 0.00                     | 0.00                     | 0.00                     | 91,265.00              | 0.00                   | 0.00                   | 81,000.00              |
| 3. Required Matching Funds/Other   |                          |                          |                          |                        |                        |                        |                        |
| 4. Total Available Award (sum lines 1, 2c, & 3)  | 141,466.96               | 650,369.00               | 385,560.00               | 91,265.00              | 9,101.40               | 79,830.00              | 81,000.00              |
| <b>REVENUES</b>  |                          |                          |                          |                        |                        |                        |                        |
| 5. Unearned Revenue Deferred from Prior Year   |                          | 404,190.66               | 269,892.00               |                        | 46,901.47              | 40,995.00              |                        |
| 6. Cash Received in Current Year   | 141,466.96               | 51,067.34                |                          |                        |                        | 40,955.00              | 40,500.00              |
| 7. Contributed Matching Funds  |                          |                          |                          |                        |                        |                        |                        |
| 8. Total Available (sum lines 5, 6, & 7)   | 141,466.96               | 455,258.00               | 269,892.00               | 0.00                   | 46,901.47              | 81,950.00              | 40,500.00              |
| <b>EXPENDITURES</b>  |                          |                          |                          |                        |                        |                        |                        |
| 9. Donor-Authorized Expenditures   | 141,466.96               | 588,115.21               | 380,983.38               | 91,265.00              | 0.00                   | 79,830.00              | 0.00                   |
| 10. Non Donor-Authorized Expenditures  |                          |                          |                          |                        |                        |                        |                        |
| 11. Total Expenditures (lines 9 & 10)  | 141,466.96               | 588,115.21               | 380,983.38               | 91,265.00              | 0.00                   | 79,830.00              | 0.00                   |
| 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)   | 0.00                     | (132,857.21)             | (111,091.38)             | (91,265.00)            | 46,901.47              | 2,120.00               | 40,500.00              |
| a. Unearned Revenue  |                          |                          |                          |                        |                        |                        | 40,500.00              |
| b. Accounts Payable  |                          |                          |                          |                        | 68,061.19              |                        |                        |
| c. Accounts Receivable   |                          | 132,857.21               | 111,091.38               | 91,265.00              |                        |                        |                        |
| 14. Unused Grant Award Calculation (line 4 minus line 9)                                       | 0.00                     | 62,253.79                | 4,576.62                 | 0.00                   | 9,101.40               | 0.00                   | 81,000.00              |
| 15. If Carryover is allowed, enter line 14 amount here   |                          |                          |                          |                        |                        |                        |                        |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 141,466.96               | 588,115.21               | 380,983.38               | 91,265.00              | (21,159.72)            | 81,950.00              | 0.00                   |



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

| STATE PROGRAM NAME   | Partnerships<br>Academies | Partnerships<br>Academies | Partnerships<br>Academies | Partnerships<br>Academies | Partnerships<br>Academies | Partnerships<br>Academies | Partnerships<br>Academies |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| RESOURCE CODE  | 7220                      | 7220                      | 7220                      | 7220                      | 7220                      | 7220                      | 7220                      |
| REVENUE OBJECT   | 8590                      | 8590                      | 8590                      | 8590                      | 8590                      | 8590                      | 8590                      |
| LOCAL DESCRIPTION (if any)   | 851                       | 851                       | 852                       | 852                       | 853                       | 853                       | 853                       |
| <b>AWARD</b>   |                           |                           |                           |                           |                           |                           |                           |
| 1. Prior Year Carryover  |                           | 67,294.63                 | 79,830.00                 |                           | 26,229.97                 | 79,830.00                 |                           |
| 2. a. Current Year Award   |                           |                           |                           | 81,000.00                 |                           |                           | 81,000.00                 |
| b. Other Adjustments   |                           |                           |                           |                           |                           |                           |                           |
| c. Adj Curr Yr Award<br>(sum lines 2a & 2b)  | 0.00                      | 0.00                      | 0.00                      | 81,000.00                 | 0.00                      | 0.00                      | 81,000.00                 |
| 3. Required Matching Funds/Other   |                           | (67,294.63)               |                           |                           | (26,229.97)               |                           |                           |
| 4. Total Available Award<br>(sum lines 1, 2c, & 3)   | 0.00                      | 0.00                      | 79,830.00                 | 81,000.00                 | 0.00                      | 79,830.00                 | 81,000.00                 |
| <b>REVENUES</b>  |                           |                           |                           |                           |                           |                           |                           |
| 5. Unearned Revenue Deferred from<br>Prior Year  | 4,664.84                  | 27,064.59                 | 38,835.00                 | 40,500.00                 | 20,976.00                 | 38,835.00                 |                           |
| 6. Cash Received in Current Year   |                           |                           | 40,995.00                 |                           |                           | 40,995.00                 | 40,500.00                 |
| 7. Contributed Matching Funds  |                           |                           |                           |                           |                           |                           |                           |
| 8. Total Available (sum lines 5, 6, & 7)   | 4,664.84                  | 27,064.59                 | 79,830.00                 | 40,500.00                 | 20,976.00                 | 79,830.00                 | 40,500.00                 |
| <b>EXPENDITURES</b>  |                           |                           |                           |                           |                           |                           |                           |
| 9. Donor-Authorized Expenditures   |                           |                           | 79,830.00                 |                           |                           | 79,830.00                 |                           |
| 10. Non Donor-Authorized<br>Expenditures   |                           |                           |                           |                           |                           |                           |                           |
| 11. Total Expenditures (lines 9 & 10)  | 0.00                      | 0.00                      | 79,830.00                 | 0.00                      | 0.00                      | 79,830.00                 | 0.00                      |
| 12. Amounts Included in Line 6 above<br>for Prior Year Adjustments                                   |                           |                           |                           |                           |                           |                           |                           |
| 13. Calculation of Unearned Revenue<br>or A/P, & A/R amounts<br>(line 8 minus line 9 plus line 12)   | 4,664.84                  | 27,064.59                 | 0.00                      | 40,500.00                 | 20,976.00                 | 0.00                      | 40,500.00                 |
| a. Unearned Revenue  |                           |                           |                           | 40,500.00                 |                           |                           | 40,500.00                 |
| b. Accounts Payable  | 4,664.84                  | 27,064.59                 |                           |                           | 39,629.97                 |                           |                           |
| c. Accounts Receivable   |                           |                           |                           |                           |                           |                           |                           |
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)  | 0.00                      | 0.00                      | 0.00                      | 81,000.00                 | 0.00                      | 0.00                      | 81,000.00                 |
| 15. If Carryover is allowed,<br>enter line 14 amount here  |                           |                           |                           |                           |                           |                           |                           |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 0.00                      | 0.00                      | 79,830.00                 | 0.00                      | (18,653.97)               | 79,830.00                 | 0.00                      |

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

|  |              |
|--|--------------|
| STATE PROGRAM NAME   | <b>TOTAL</b> |
| RESOURCE CODE  |              |
| REVENUE OBJECT   |              |
| LOCAL DESCRIPTION (if any)   |              |
| <b>AWARD</b>   |              |
| 1. Prior Year Carryover  | 5,087,481.18 |
| 2. a. Current Year Award   | 3,874,554.00 |
| b. Other Adjustments   | 0.00         |
| c. Adj Curr Yr Award<br>(sum lines 2a & 2b)  | 3,874,554.00 |
| 3. Required Matching Funds/Other   | (159,767.60) |
| 4. Total Available Award<br>(sum lines 1, 2c, & 3)   | 8,802,267.58 |
| <b>REVENUES</b>  |              |
| 5. Unearned Revenue Deferred from<br>Prior Year  | 2,042,519.44 |
| 6. Cash Received in Current Year   | 2,974,057.93 |
| 7. Contributed Matching Funds  | 0.00         |
| 8. Total Available (sum lines 5, 6, & 7)   | 5,016,577.37 |
| <b>EXPENDITURES</b>  |              |
| 9. Donor-Authorized Expenditures   | 4,904,788.75 |
| 10. Non Donor-Authorized<br>Expenditures   | 0.00         |
| 11. Total Expenditures (lines 9 & 10)  | 4,904,788.75 |
| 12. Amounts Included in Line 6 above<br>for Prior Year Adjustments                                   | 0.00         |
| 13. Calculation of Unearned Revenue<br>or A/P, & A/R amounts<br>(line 8 minus line 9 plus line 12)   | 111,788.62   |
| a. Unearned Revenue  | 158,653.66   |
| b. Accounts Payable  | 139,420.59   |
| c. Accounts Receivable   | 950,155.64   |
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)  | 3,897,478.83 |
| 15. If Carryover is allowed,<br>enter line 14 amount here  | 2,503,186.80 |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 5,668,658.76 |

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)   |      |       |
| <b>AWARD</b>   |      |       |
| 1. Prior Year Carryover  |      | 0.00  |
| 2. a. Current Year Award   |      | 0.00  |
| b. Other Adjustments   |      | 0.00  |
| c. Adj Curr Yr Award<br>(sum lines 2a & 2b)  | 0.00 | 0.00  |
| 3. Required Matching Funds/Other   |      | 0.00  |
| 4. Total Available Award<br>(sum lines 1, 2c, & 3)   | 0.00 | 0.00  |
| <b>REVENUES</b>  |      |       |
| 5. Unearned Revenue Deferred from<br>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  |
| <b>EXPENDITURES</b>  |      |       |
| 9. Donor-Authorized Expenditures   |      | 0.00  |
| 10. Non Donor-Authorized<br>Expenditures   |      | 0.00  |
| 11. Total Expenditures (lines 9 & 10)  | 0.00 | 0.00  |
| 12. Amounts Included in Line 6 above<br>for Prior Year Adjustments                                   |      | 0.00  |
| 13. Calculation of Unearned Revenue<br>or A/P, & A/R amounts<br>(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<br>(line 4 minus line 9)  | 0.00 | 0.00  |
| 15. If Carryover is allowed,<br>enter line 14 amount here  |      | 0.00  |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>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                                     | CRRSA     | ARP CSPP  | TOTAL      |
|--|-----------|-----------|------------|
| FEDERAL CATALOG NUMBER                                   | 5058      | 5059      |            |
| RESOURCE CODE  | 8290      | 8290      |            |
| REVENUE OBJECT   |           |           |            |
| LOCAL DESCRIPTION (if any)                               |           |           |            |
| <b>AWARD</b>   |           |           |            |
| 1. Prior Year Restricted Ending Balance                  | 86,100.00 |           | 86,100.00  |
| 2. a. Current Year Award                                 |           | 97,200.00 | 97,200.00  |
| b. Other Adjustments                                     |           |           | 0.00       |
| c. Adj Curr Yr Award (sum lines 2a & 2b)                 | 0.00      | 97,200.00 | 97,200.00  |
| 3. Required Matching Funds/Other                         |           |           | 0.00       |
| 4. Total Available Award (sum lines 1, 2c, & 3)          | 86,100.00 | 97,200.00 | 183,300.00 |
| <b>REVENUES</b>  |           |           |            |
| 5. Cash Received in Current Year                         |           | 97,200.00 | 97,200.00  |
| 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       |
| b. Noncurrent Accounts Receivable                        |           |           | 0.00       |
| c. Current Accounts Receivable (line 7a minus line 7b)   | 0.00      | 0.00      | 0.00       |
| 8. Contributed Matching Funds                            |           |           | 0.00       |
| 9. Total Available (sum lines 5, 7c, & 8)                | 0.00      | 97,200.00 | 97,200.00  |
| <b>EXPENDITURES</b>                                      |           |           |            |
| 10. Donor-Authorized Expenditures                        | 43,121.55 |           | 43,121.55  |
| 11. Non Donor-Authorized Expenditures                    |           |           | 0.00       |
| 12. Total Expenditures (line 10 plus line 11)            | 43,121.55 | 0.00      | 43,121.55  |
| <b>RESTRICTED ENDING BALANCE</b>                         |           |           |            |
| 13. Current Year (line 4 minus line 10)                  | 42,978.45 | 97,200.00 | 140,178.45 |

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

| STATE PROGRAM NAME                                       | Expanded Learning Opportunities Grant | Educator Effectiveness | Restricted   | CalWorks     | CA Adult Ed Program (CAEP) | Special Ed AB602 | Special Ed Early Ed (Infant) |
|--|---------------------------------------|------------------------|--------------|--------------|----------------------------|------------------|------------------------------|
| RESOURCE CODE  | 2600                                  | 6266                   | 6300         | Fund 11-6371 | Fund 11-6391               | 6500             | 6510                         |
| REVENUE OBJECT   | 8590                                  | 8590                   | 8590         | 8590         | 8590                       | 8311             | 8590                         |
| LOCAL DESCRIPTION (if any)                               |                                       |                        |              |              |                            |                  |                              |
| <b>AWARD</b>   |                                       |                        |              |              |                            |                  |                              |
| 1. Prior Year Restricted Ending Balance                  |                                       |                        | 1,313,077.00 | 194,997.00   | 587,590.00                 |                  | 20,895.89                    |
| 2. a. Current Year Award                                 | 16,007,051.00                         | 7,787,858.00           | 2,049,255.00 | 609.00       | 1,169,755.00               | 24,228,872.00    | 522,425.00                   |
| b. Other Adjustments                                     |                                       |                        |              |              | (0.23)                     | 43,154,741.48    |                              |
| c. Adj Curr Yr Award (sum lines 2a & 2b)                 | 16,007,051.00                         | 7,787,858.00           | 2,049,255.00 | 609.00       | 1,169,754.77               | 67,383,613.48    | 522,425.00                   |
| 3. Required Matching Funds/Other                         |                                       |                        |              |              |                            |                  |                              |
| 4. Total Available Award (sum lines 1, 2c, & 3)          | 16,007,051.00                         | 7,787,858.00           | 3,362,332.00 | 195,606.00   | 1,757,344.77               | 67,383,613.48    | 543,320.89                   |
| <b>REVENUES</b>  |                                       |                        |              |              |                            |                  |                              |
| 5. Cash Received in Current Year                         | 16,007,051.00                         | 6,230,286.00           | 441,445.81   |              | 1,072,275.00               | 24,228,872.00    | 522,425.00                   |
| 6. Amounts Included in Line 5 for Prior Year Adjustments |                                       |                        |              |              |                            |                  |                              |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6)    | 0.00                                  | 1,557,572.00           | 1,607,809.19 | 609.00       | 97,479.77                  | 43,154,741.48    | 0.00                         |
| b. Noncurrent Accounts Receivable                        |                                       |                        |              |              |                            |                  |                              |
| c. Current Accounts Receivable (line 7a minus line 7b)   | 0.00                                  | 1,557,572.00           | 1,607,809.19 | 609.00       | 97,479.77                  | 43,154,741.48    | 0.00                         |
| 8. Contributed Matching Funds                            |                                       |                        |              |              |                            |                  |                              |
| 9. Total Available (sum lines 5, 7c, & 8)                | 16,007,051.00                         | 7,787,858.00           | 2,049,255.00 | 609.00       | 1,169,754.77               | 67,383,613.48    | 522,425.00                   |
| <b>EXPENDITURES</b>                                      |                                       |                        |              |              |                            |                  |                              |
| 10. Donor-Authorized Expenditures                        | 1,415,713.04                          | 290,293.65             | 2,714,678.01 |              | 1,196,598.42               | 67,383,613.48    | 462,232.78                   |
| 11. Non Donor-Authorized Expenditures                    |                                       |                        |              |              |                            |                  |                              |
| 12. Total Expenditures (line 10 plus line 11)            | 1,415,713.04                          | 290,293.65             | 2,714,678.01 | 0.00         | 1,196,598.42               | 67,383,613.48    | 462,232.78                   |
| <b>RESTRICTED ENDING BALANCE</b>                         |                                       |                        |              |              |                            |                  |                              |
| 13. Current Year (line 4 minus line 10)                  | 14,591,337.96                         | 7,497,564.35           | 647,653.99   | 195,606.00   | 560,746.35                 | 0.00             | 81,088.11                    |

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

| STATE PROGRAM NAME                                       | Special Ed Infant Discretionary | Specila Ed COVID ADR | Special Ed Learning Recovery Plan | Special Ed Mental Health Related Services | Learning Communities for Success Program | Classified Employee Professionalsal Development Grant | SB 117 COVID 19 |
|--|---------------------------------|----------------------|-----------------------------------|---|--|---|-----------------|
| RESOURCE CODE  | 6515                            | 6537                 | 6537                              | 6546                                      | 7085                                     | 7311  |                 |
| REVENUE OBJECT   | 8311                            | 8590                 | 8590                              | 8590                                      | 8590                                     | 8590  |                 |
| LOCAL DESCRIPTION (if any)                               |                                 |                      |                                   |   |  |   |                 |
| <b>AWARD</b>   |                                 |                      |                                   |   |  |   |                 |
| 1. Prior Year Restricted Ending Balance                  |                                 |                      |                                   |   | 721,743.87                               | 70,247.77   | 364,652.26      |
| 2. a. Current Year Award                                 | 14,879.00                       | 561,127.00           | 2,660,072.00                      | 2,041,560.00                              |  |   |                 |
| b. Other Adjustments                                     |                                 |                      |                                   | 1,779,344.15                              |  |   |                 |
| c. Adj Curr Yr Award (sum lines 2a & 2b)                 | 14,879.00                       | 561,127.00           | 2,660,072.00                      | 3,820,904.15                              | 0.00                                     | 0.00  | 0.00            |
| 3. Required Matching Funds/Other                         |                                 |                      |                                   |   |  |   |                 |
| 4. Total Available Award (sum lines 1, 2c, & 3)          | 14,879.00                       | 561,127.00           | 2,660,072.00                      | 3,820,904.15                              | 721,743.87                               | 70,247.77   | 364,652.26      |
| <b>REVENUES</b>  |                                 |                      |                                   |   |  |   |                 |
| 5. Cash Received in Current Year                         |                                 | 561,127.00           | 2,660,072.00                      |   |  |   |                 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments |                                 |                      |                                   |   |  |   |                 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6)    | 14,879.00                       | 0.00                 | 0.00                              | 3,820,904.15                              | 0.00                                     | 0.00  | 0.00            |
| b. Noncurrent Accounts Receivable                        |                                 |                      |                                   |   |  |   |                 |
| c. Current Accounts Receivable (line 7a minus line 7b)   | 14,879.00                       | 0.00                 | 0.00                              | 3,820,904.15                              | 0.00                                     | 0.00  | 0.00            |
| 8. Contributed Matching Funds                            |                                 |                      |                                   |   |  |   |                 |
| 9. Total Available (sum lines 5, 7c, & 8)                | 14,879.00                       | 561,127.00           | 2,660,072.00                      | 3,820,904.15                              | 0.00                                     | 0.00  | 0.00            |
| <b>EXPENDITURES</b>                                      |                                 |                      |                                   |   |  |   |                 |
| 10. Donor-Authorized Expenditures                        | 14,879.00                       | 30,143.64            | 2,590,290.01                      | 3,820,904.15                              | 310,446.09                               | 70,247.77   | 364,652.26      |
| 11. Non Donor-Authorized Expenditures                    |                                 |                      |                                   |   |  |   |                 |
| 12. Total Expenditures (line 10 plus line 11)            | 14,879.00                       | 30,143.64            | 2,590,290.01                      | 3,820,904.15                              | 310,446.09                               | 70,247.77   | 364,652.26      |
| <b>RESTRICTED ENDING BALANCE</b>                         |                                 |                      |                                   |   |  |   |                 |
| 13. Current Year (line 4 minus line 10)                  | 0.00                            | 530,983.36           | 69,781.99                         | 0.00                                      | 411,297.78                               | 0.00  | 0.00            |

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

| STATE PROGRAM NAME                                       | A-G Learning Loss Mitigation Grant | A-G Learning Loss Mitigation Grant | Expanded Learning Opportunities Grant | Expnaded Learning Opportunity Grant Para Professional | TOTAL          |
|--|------------------------------------|------------------------------------|---------------------------------------|---|----------------|
| RESOURCE CODE  | 7412                               | 7413                               | 7425                                  | 7426  |                |
| REVENUE OBJECT   | 8590                               | 8590                               | 8590                                  | 8590  |                |
| LOCAL DESCRIPTION (if any)                               |                                    |                                    |                                       |   |                |
| <b>AWARD</b>   |                                    |                                    |                                       |   |                |
| 1. Prior Year Restricted Ending Balance                  |                                    |                                    | 14,352,901.17                         | 1,643,475.51  | 19,269,580.47  |
| 2. a. Current Year Award                                 | 1,862,819.00                       | 698,363.00                         |                                       |   | 59,604,645.00  |
| b. Other Adjustments                                     |                                    |                                    |                                       |   | 44,934,085.40  |
| c. Adj Curr Yr Award (sum lines 2a & 2b)                 | 1,862,819.00                       | 698,363.00                         | 0.00                                  | 0.00  | 104,538,730.40 |
| 3. Required Matching Funds/Other                         |                                    |                                    |                                       |   | 0.00           |
| 4. Total Available Award (sum lines 1, 2c, & 3)          | 1,862,819.00                       | 698,363.00                         | 14,352,901.17                         | 1,643,475.51  | 123,808,310.87 |
| <b>REVENUES</b>  |                                    |                                    |                                       |   |                |
| 5. Cash Received in Current Year                         | 1,397,114.00                       | 523,722.00                         |                                       |   | 53,644,389.81  |
| 6. Amounts Included in Line 5 for Prior Year Adjustments |                                    |                                    |                                       |   | 0.00           |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6)    | 465,705.00                         | 174,641.00                         | 0.00                                  | 0.00  | 50,894,340.59  |
| b. Noncurrent Accounts Receivable                        |                                    |                                    |                                       |   | 0.00           |
| c. Current Accounts Receivable (line 7a minus line 7b)   | 465,705.00                         | 174,641.00                         | 0.00                                  | 0.00  | 50,894,340.59  |
| 8. Contributed Matching Funds                            |                                    |                                    |                                       |   | 0.00           |
| 9. Total Available (sum lines 5, 7c, & 8)                | 1,862,819.00                       | 698,363.00                         | 0.00                                  | 0.00  | 104,538,730.40 |
| <b>EXPENDITURES</b>                                      |                                    |                                    |                                       |   |                |
| 10. Donor-Authorized Expenditures                        |                                    |                                    | 4,767,748.17                          | 440,362.16  | 85,872,802.63  |
| 11. Non Donor-Authorized Expenditures                    |                                    |                                    |                                       |   | 0.00           |
| 12. Total Expenditures (line 10 plus line 11)            | 0.00                               | 0.00                               | 4,767,748.17                          | 440,362.16  | 85,872,802.63  |
| <b>RESTRICTED ENDING BALANCE</b>                         |                                    |                                    |                                       |   |                |
| 13. Current Year (line 4 minus line 10)                  | 1,862,819.00                       | 698,363.00                         | 9,585,153.00                          | 1,203,113.35  | 37,935,508.24  |

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

| LOCAL PROGRAM NAME  | Restricted Routin<br>Maintenance | MTSS- B  | Friday Night Live | Cali Reads | LEA BOP      | SMAA         | Classified EE Grant |
|---|----------------------------------|----------|-------------------|------------|--------------|--------------|---------------------|
| RESOURCE CODE   | 8150                             | 9125     | 9134              | 9135       | 9137         | 907          | 904                 |
| REVENUE OBJECT  | 8980                             | 8699     | 8699              |            | 8290         | 8699         | 8699                |
| LOCAL DESCRIPTION (if any)                                  |                                  |          |                   |            |              |              |                     |
| <b>AWARD</b>  |                                  |          |                   |            |              |              |                     |
| 1. Prior Year Restricted<br>Ending Balance                  | 4,762,237.93                     | 5,168.50 | 2,006.10          | 85,635.93  | 985,986.34   | 1,233,777.67 | 39,017.95           |
| 2. a. Current Year Award                                    | 14,422,463.00                    |          | 6,750.00          | 46,600.00  | 354,787.32   |              | 48,982.00           |
| b. Other Adjustments  |                                  |          |                   |            |              |              |                     |
| c. Adj Curr Yr Award<br>(sum lines 2a & 2b)                 | 14,422,463.00                    | 0.00     | 6,750.00          | 46,600.00  | 354,787.32   | 0.00         | 48,982.00           |
| 3. Required Matching Funds/Other                            |                                  |          |                   |            |              |              |                     |
| 4. Total Available Award<br>(sum lines 1, 2c, & 3)          | 19,184,700.93                    | 5,168.50 | 8,756.10          | 132,235.93 | 1,340,773.66 | 1,233,777.67 | 87,999.95           |
| <b>REVENUES</b>   |                                  |          |                   |            |              |              |                     |
| 5. Cash Received in Current Year                            | 14,422,463.00                    |          |                   |            | 354,787.32   |              |                     |
| 6. Amounts Included in Line 5 for<br>Prior Year Adjustments |                                  |          |                   |            |              |              |                     |
| 7. a. Accounts Receivable<br>(line 2c minus lines 5 & 6)    | 0.00                             | 0.00     | 6,750.00          | 46,600.00  | 0.00         | 0.00         | 48,982.00           |
| b. Noncurrent Accounts<br>Receivable                        |                                  |          |                   |            |              |              |                     |
| c. Current Accounts Receivable<br>(line 7a minus line 7b)   | 0.00                             | 0.00     | 6,750.00          | 46,600.00  | 0.00         | 0.00         | 48,982.00           |
| 8. Contributed Matching Funds                               |                                  |          |                   |            |              |              |                     |
| 9. Total Available<br>(sum lines 5, 7c, & 8)                | 14,422,463.00                    | 0.00     | 6,750.00          | 46,600.00  | 354,787.32   | 0.00         | 48,982.00           |
| <b>EXPENDITURES</b>   |                                  |          |                   |            |              |              |                     |
| 10. Donor-Authorized Expenditures                           | 11,504,638.08                    | 2,451.31 | 8,756.10          | 11,013.57  | 514,117.00   | 475,544.64   | 32,643.45           |
| 11. Non Donor-Authorized<br>Expenditures                    |                                  |          |                   |            |              |              |                     |
| 12. Total Expenditures<br>(line 10 plus line 11)            | 11,504,638.08                    | 2,451.31 | 8,756.10          | 11,013.57  | 514,117.00   | 475,544.64   | 32,643.45           |
| <b>RESTRICTED ENDING BALANCE</b>                            |                                  |          |                   |            |              |              |                     |
| 13. Current Year<br>(line 4 minus line 10)                  | 7,680,062.85                     | 2,717.19 | 0.00              | 121,222.36 | 826,656.66   | 758,233.03   | 55,356.50           |



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

| LOCAL PROGRAM NAME                                       | CCGI     | BARR      | United Way COVID Relief Fund | Maginify the Middle | FEMA      | Kindness Challenge | Kindness Challenge |
|--|----------|-----------|------------------------------|---------------------|-----------|--------------------|--------------------|
| RESOURCE CODE  | 910      | 910       | 0910-3013                    | 0910-3014           | 0910-3016 | 0910-3017          | 0910-3017          |
| REVENUE OBJECT   |          |           | 8699                         |                     | 8699      | 8699               | 8699               |
| LOCAL DESCRIPTION (if any)                               |          |           |                              |                     |           | 225                | 241                |
| <b>AWARD</b>   |          |           |                              |                     |           |                    |                    |
| 1. Prior Year Restricted Ending Balance                  |          |           | 8,728.00                     | 3,123.55            |           |                    |                    |
| 2. a. Current Year Award                                 | 5,912.34 | 17,000.00 |                              | 26,876.45           | 20,000.00 | 8,000.00           | 9,000.00           |
| b. Other Adjustments                                     |          |           |                              | (5,934.00)          |           |                    |                    |
| c. Adj Curr Yr Award (sum lines 2a & 2b)                 | 5,912.34 | 17,000.00 | 0.00                         | 20,942.45           | 20,000.00 | 8,000.00           | 9,000.00           |
| 3. Required Matching Funds/Other                         |          |           |                              |                     |           |                    |                    |
| 4. Total Available Award (sum lines 1, 2c, & 3)          | 5,912.34 | 17,000.00 | 8,728.00                     | 24,066.00           | 20,000.00 | 8,000.00           | 9,000.00           |
| <b>REVENUES</b>  |          |           |                              |                     |           |                    |                    |
| 5. Cash Received in Current Year                         |          |           |                              |                     | 20,000.00 | 8,000.00           | 9,000.00           |
| 6. Amounts Included in Line 5 for Prior Year Adjustments |          |           |                              |                     |           |                    |                    |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6)    | 5,912.34 | 17,000.00 | 0.00                         | 20,942.45           | 0.00      | 0.00               | 0.00               |
| b. Noncurrent Accounts Receivable                        |          |           |                              |                     |           |                    |                    |
| c. Current Accounts Receivable (line 7a minus line 7b)   | 5,912.34 | 17,000.00 | 0.00                         | 20,942.45           | 0.00      | 0.00               | 0.00               |
| 8. Contributed Matching Funds                            |          |           |                              |                     |           |                    |                    |
| 9. Total Available (sum lines 5, 7c, & 8)                | 5,912.34 | 17,000.00 | 0.00                         | 20,942.45           | 20,000.00 | 8,000.00           | 9,000.00           |
| <b>EXPENDITURES</b>                                      |          |           |                              |                     |           |                    |                    |
| 10. Donor-Authorized Expenditures                        | 5,912.34 | 432.62    |                              | 24,065.56           | 20,000.00 | 4,938.00           | 2,319.33           |
| 11. Non Donor-Authorized Expenditures                    |          |           |                              |                     |           |                    |                    |
| 12. Total Expenditures (line 10 plus line 11)            | 5,912.34 | 432.62    | 0.00                         | 24,065.56           | 20,000.00 | 4,938.00           | 2,319.33           |
| <b>RESTRICTED ENDING BALANCE</b>                         |          |           |                              |                     |           |                    |                    |
| 13. Current Year (line 4 minus line 10)                  | 0.00     | 16,567.38 | 8,728.00                     | 0.44                | 0.00      | 3,062.00           | 6,680.67           |

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

| LOCAL PROGRAM NAME                                       | Kindness Challenge | Kaiser Foundation | CAPP      | CAPP      | CAPP      | Rockefeller | Tobacco DOJ Grant |
|--|--------------------|-------------------|-----------|-----------|-----------|-------------|-------------------|
| RESOURCE CODE  | 0910-3017          | 0910-3019         | 0910-3019 | 0910-3019 | 0910-3019 | 0910-3020   | 0910-4003         |
| REVENUE OBJECT   | 8699               | 86966             | 8699      | 8699      | 8699      | 8699        | 8699              |
| LOCAL DESCRIPTION (if any)                               | 4040               |                   | 302       | 303       | 304       |             |                   |
| <b>AWARD</b>   |                    |                   |           |           |           |             |                   |
| 1. Prior Year Restricted Ending Balance                  |                    |                   |           |           |           |             | 558,588.00        |
| 2. a. Current Year Award                                 | 7,500.00           | 20,000.00         | 70,000.00 | 70,000.00 | 70,000.00 | 25,000.00   |                   |
| b. Other Adjustments                                     |                    |                   |           |           |           |             |                   |
| c. Adj Curr Yr Award (sum lines 2a & 2b)                 | 7,500.00           | 20,000.00         | 70,000.00 | 70,000.00 | 70,000.00 | 25,000.00   | 0.00              |
| 3. Required Matching Funds/Other                         |                    |                   |           |           |           |             |                   |
| 4. Total Available Award (sum lines 1, 2c, & 3)          | 7,500.00           | 20,000.00         | 70,000.00 | 70,000.00 | 70,000.00 | 25,000.00   | 558,588.00        |
| <b>REVENUES</b>  |                    |                   |           |           |           |             |                   |
| 5. Cash Received in Current Year                         | 7,500.00           | 20,000.00         | 35,000.00 | 35,000.00 | 35,000.00 | 25,000.00   |                   |
| 6. Amounts Included in Line 5 for Prior Year Adjustments |                    |                   |           |           |           |             |                   |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6)    | 0.00               | 0.00              | 35,000.00 | 35,000.00 | 35,000.00 | 0.00        | 0.00              |
| b. Noncurrent Accounts Receivable                        |                    |                   |           |           |           |             |                   |
| c. Current Accounts Receivable (line 7a minus line 7b)   | 0.00               | 0.00              | 35,000.00 | 35,000.00 | 35,000.00 | 0.00        | 0.00              |
| 8. Contributed Matching Funds                            |                    |                   |           |           |           |             |                   |
| 9. Total Available (sum lines 5, 7c, & 8)                | 7,500.00           | 20,000.00         | 70,000.00 | 70,000.00 | 70,000.00 | 25,000.00   | 0.00              |
| <b>EXPENDITURES</b>                                      |                    |                   |           |           |           |             |                   |
| 10. Donor-Authorized Expenditures                        | 4,995.38           | 20,000.00         | 24,236.71 | 16,123.64 | 21,673.10 | 2,362.02    | 103,313.67        |
| 11. Non Donor-Authorized Expenditures                    |                    |                   |           |           |           |             |                   |
| 12. Total Expenditures (line 10 plus line 11)            | 4,995.38           | 20,000.00         | 24,236.71 | 16,123.64 | 21,673.10 | 2,362.02    | 103,313.67        |
| <b>RESTRICTED ENDING BALANCE</b>                         |                    |                   |           |           |           |             |                   |
| 13. Current Year (line 4 minus line 10)                  | 2,504.62           | 0.00              | 45,763.29 | 53,876.36 | 48,326.90 | 22,637.98   | 455,274.33        |

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

|   |               |
|---|---------------|
| LOCAL PROGRAM NAME  | <b>TOTAL</b>  |
| RESOURCE CODE   |               |
| REVENUE OBJECT  |               |
| LOCAL DESCRIPTION (if any)                                  |               |
| <b>AWARD</b>  |               |
| 1. Prior Year Restricted<br>Ending Balance                  | 7,684,269.97  |
| 2. a. Current Year Award                                    | 15,228,871.11 |
| b. Other Adjustments  | (5,934.00)    |
| c. Adj Curr Yr Award<br>(sum lines 2a & 2b)                 | 15,222,937.11 |
| 3. Required Matching Funds/Other                            | 0.00          |
| 4. Total Available Award<br>(sum lines 1, 2c, & 3)          | 22,907,207.08 |
| <b>REVENUES</b>   |               |
| 5. Cash Received in Current Year                            | 14,971,750.32 |
| 6. Amounts Included in Line 5 for<br>Prior Year Adjustments | 0.00          |
| 7. a. Accounts Receivable<br>(line 2c minus lines 5 & 6)    | 251,186.79    |
| b. Noncurrent Accounts<br>Receivable                        | 0.00          |
| c. Current Accounts Receivable<br>(line 7a minus line 7b)   | 251,186.79    |
| 8. Contributed Matching Funds                               | 0.00          |
| 9. Total Available<br>(sum lines 5, 7c, & 8)                | 15,222,937.11 |
| <b>EXPENDITURES</b>   |               |
| 10. Donor-Authorized Expenditures                           | 12,799,536.52 |
| 11. Non Donor-Authorized<br>Expenditures                    | 0.00          |
| 12. Total Expenditures<br>(line 10 plus line 11)            | 12,799,536.52 |
| <b>RESTRICTED ENDING BALANCE</b>                            |               |
| 13. Current Year<br>(line 4 minus line 10)                  | 10,107,670.56 |



# **Form CEA**

## **Current Expense Formula**

| 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                 | 201,050,599.02             | 301     | 948,111.75                  | 303     | 200,102,487.27                                   | 305     | 2,347,836.66                             |   | 307     | 197,754,650.61                              | 309     |
| 2000 - Classified Salaries                   | 74,874,240.64              | 311     | 1,208,206.94                | 313     | 73,666,033.70                                    | 315     | 6,431,216.57                             |   | 317     | 67,234,817.13                               | 319     |
| 3000 - Employee Benefits                     | 127,853,454.91             | 321     | 3,691,727.95                | 323     | 124,161,726.96                                   | 325     | 3,700,981.80                             |   | 327     | 120,460,745.16                              | 329     |
| 4000 - Books, Supplies Equip Replace. (6500) | 32,268,187.05              | 331     | 385,442.67                  | 333     | 31,882,744.38                                    | 335     | 7,221,485.72                             |   | 337     | 24,661,258.66                               | 339     |
| 5000 - Services. . . & 7300 - Indirect Costs | 59,511,008.40              | 341     | 349,172.01                  | 343     | 59,161,836.39                                    | 345     | 6,617,562.90                             |   | 347     | 52,544,273.49                               | 349     |
| TOTAL  |                            |         |                             |         | 488,974,828.70                                   | 365     | TOTAL                                    |   |         | 462,655,745.05                              | 369     |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)   |  | Object      | EDP No.        |
|--|--|-------------|----------------|
| 1. Teacher Salaries as Per EC 41011. . . . .   |  | 1100        | 375            |
| 2. Salaries of Instructional Aides Per EC 41011. . . . .   |  | 2100        | 380            |
| 3. STRS. . . . .   |  | 3101 & 3102 | 382            |
| 4. PERS. . . . .   |  | 3201 & 3202 | 383            |
| 5. OASDI - Regular, Medicare and Alternative. . . . .  |  | 3301 & 3302 | 384            |
| 6. Health & Welfare Benefits (EC 41372)<br>(Include Health, Dental, Vision, Pharmaceutical, and<br>Annuity Plans). . . . .   |  | 3401 & 3402 | 385            |
| 7. Unemployment Insurance. . . . .   |  | 3501 & 3502 | 390            |
| 8. Workers' Compensation Insurance. . . . .  |  | 3601 & 3602 | 392            |
| 9. OPEB, Active Employees (EC 41372). . . . .  |  | 3751 & 3752 | 0.00           |
| 10. Other Benefits (EC 22310). . . . .   |  | 3901 & 3902 | 393            |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .   |  |             | 395            |
| 12. Less: Teacher and Instructional Aide Salaries and<br>Benefits deducted in Column 2. . . . .  |  |             | 1,499,933.26   |
| 13a. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .   |  |             | 346,466.09     |
| b. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .  |  |             | 396            |
| 14. TOTAL SALARIES AND BENEFITS. . . . .   |  |             | 259,645,115.55 |
| 15. Percent of Current Cost of Education Expended for Classroom<br>Compensation (EDP 397 divided by EDP 369) Line 15 must<br>equal or exceed 60% for elementary, 55% for unified and 50%<br>for high school districts to avoid penalty under provisions of EC 41372. . . . . |  |             | 56.12%         |
| 16. District is exempt from EC 41372 because it meets the provisions<br>of EC 41374. (If exempt, enter 'X') . . . . .  |  |             |                |

### PART III: DEFICIENCY AMOUNT

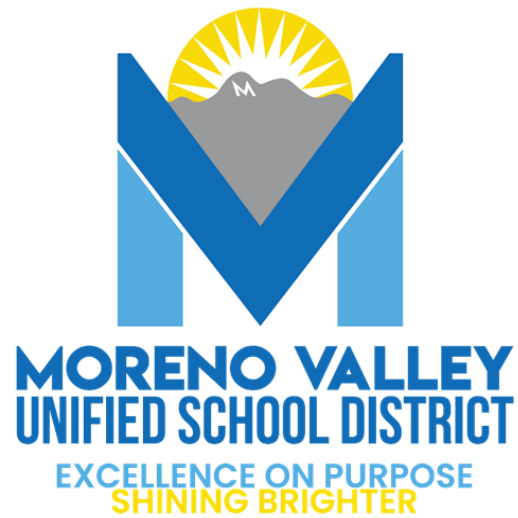
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

|   |                |
|---|----------------|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .                            | 55.00%         |
| 2. Percentage spent by this district (Part II, Line 15) . . . . .   | 56.12%         |
| 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) . . . . . | 462,655,745.05 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .  | 0.00           |

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

|  |
|--|
|  |
|  |
|  |
|  |





# **Form DEBT**

## **Schedule of Long Term Liabilities**

|  | Unaudited<br>Balance<br>July 1 | Audit<br>Adjustments/<br>Restatements | Audited<br>Balance<br>July 1 | Increases | Decreases     | Ending Balance<br>June 30 | Amounts Due Within<br>One Year |
|--|--------------------------------|---------------------------------------|------------------------------|-----------|---------------|---------------------------|--------------------------------|
| <b>Governmental Activities:</b>                |                                |                                       |                              |           |               |                           |                                |
| General Obligation Bonds Payable               | 253,128,958.00                 | (10,985,920.00)                       | 242,143,038.00               |           | 10,960,000.00 | 231,183,038.00            |                                |
| State School Building Loans Payable            | 20,050,000.00                  |                                       | 20,050,000.00                |           | 625,000.00    | 19,425,000.00             |                                |
| Certificates of Participation Payable          | 7,030,000.00                   |                                       | 7,030,000.00                 |           | 1,045,000.00  | 5,985,000.00              |                                |
| Leases Payable                                 |                                |                                       | 0.00                         |           | 0.00          | 0.00                      |                                |
| Lease Revenue Bonds Payable                    |                                |                                       | 0.00                         |           | 0.00          | 0.00                      |                                |
| Other General Long-Term Debt                   | 5,039,401.69                   |                                       | 5,039,401.69                 |           | 0.00          | 5,039,401.69              |                                |
| Net Pension Liability                          | 260,257,918.00                 |                                       | 260,257,918.00               |           | 0.00          | 260,257,918.00            |                                |
| Total/Net OPEB Liability                       | 36,664,756.00                  |                                       | 36,664,756.00                |           | 0.00          | 36,664,756.00             |                                |
| Compensated Absences Payable                   | 5,397,986.97                   |                                       | 5,397,986.97                 |           | 233,545.92    | 5,164,441.05              |                                |
| Governmental activities long-term liabilities  | 587,569,020.66                 | (10,985,920.00)                       | 576,583,100.66               | 0.00      | 12,863,545.92 | 563,719,554.74            | 0.00                           |
| <b>Business-Type Activities:</b>               |                                |                                       |                              |           |               |                           |                                |
| General Obligation Bonds Payable               |                                |                                       | 0.00                         |           |               | 0.00                      |                                |
| State School Building Loans Payable            |                                |                                       | 0.00                         |           |               | 0.00                      |                                |
| Certificates of Participation Payable          |                                |                                       | 0.00                         |           |               | 0.00                      |                                |
| Leases Payable                                 |                                |                                       | 0.00                         |           |               | 0.00                      |                                |
| Lease Revenue Bonds Payable                    |                                |                                       | 0.00                         |           |               | 0.00                      |                                |
| Other General Long-Term Debt                   |                                |                                       | 0.00                         |           |               | 0.00                      |                                |
| Net Pension Liability                          |                                |                                       | 0.00                         |           |               | 0.00                      |                                |
| Total/Net OPEB Liability                       |                                |                                       | 0.00                         |           |               | 0.00                      |                                |
| Compensated Absences Payable                   |                                |                                       | 0.00                         |           |               | 0.00                      |                                |
| Business-type activities long-term liabilities | 0.00                           | 0.00                                  | 0.00                         | 0.00      | 0.00          | 0.00                      | 0.00                           |







# **Form ESMOE**

**Every Student Succeeds Act**

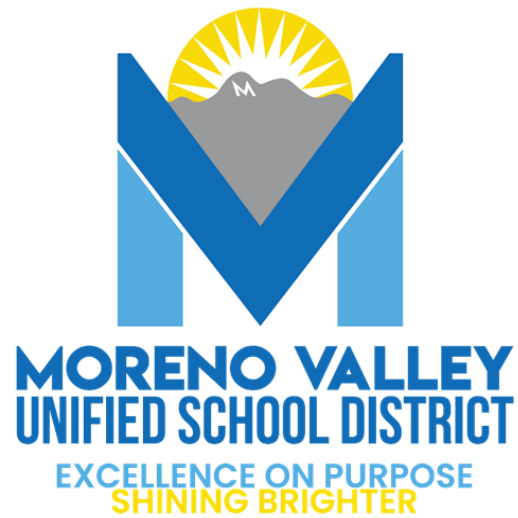
**Maintenance of Effort**

| Section I - Expenditures   | Funds 01, 09, and 62  |                                       |   | 2021-22<br>Expenditures |
|--|---|---------------------------------------|---|-------------------------|
|  | Goals   | Functions                             | Objects                                       |                         |
| A. Total state, federal, and local expenditures (all resources)  | All   | All                                   | 1000-7999                                     | 508,141,582.72          |
| B. Less all federal expenditures not allowed for MOE<br>(Resources 3000-5999, except 3385)                           | All   | All                                   | 1000-7999                                     | 59,290,185.74           |
| C. Less state and local expenditures not allowed for MOE:<br>(All resources, except federal as identified in Line B) |   |                                       |   |                         |
| 1. Community Services  | All   | 5000-5999                             | 1000-7999                                     | 612,159.99              |
| 2. Capital Outlay  | All except<br>7100-7199   | All except<br>5000-5999               | 6000-6999<br>except 6600,<br>6910             | 3,564,640.70            |
| 3. Debt Service  | All   | 9100                                  | 5400-5450,<br>5800, 7430-<br>7439             | 1,680,872.62            |
| 4. Other Transfers Out   | All   | 9200                                  | 7200-7299                                     | 0.00                    |
| 5. Interfund Transfers Out   | All   | 9300                                  | 7600-7629                                     | 7,000,000.00            |
| 6. All Other Financing Uses  | All   | 9100                                  | 7699  | 0.00                    |
|  |   | 9200                                  | 7651  |                         |
| 7. Nonagency   | 7100-7199   | All except<br>5000-5999,<br>9000-9999 | 1000-7999                                     | 140,621.74              |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate<br>costs of services for which tuition is received)     | All   | All                                   | 8710  | 0.00                    |
| 9. Supplemental expenditures made as a result of a<br>Presidentially declared disaster                               | Manually entered. Must not include<br>expenditures in lines B, C1-C8, D1, or<br>D2. |                                       |   |                         |
| 10. Total state and local expenditures not<br>allowed for MOE calculation<br>(Sum lines C1 through C9)               |   |                                       |   | 12,998,295.05           |
| D. Plus additional MOE expenditures:   |   |                                       |   |                         |
| 1. Expenditures to cover deficits for food services<br>(Funds 13 and 61) (If negative, then zero)                    | All   | All                                   | 1000-7143,<br>7300-7439<br>minus<br>8000-8699 | 0.00                    |
| 2. Expenditures to cover deficits for student body activities  | Manually entered. Must not include<br>expenditures in lines A or D1.                |                                       |   |                         |
| E. Total expenditures subject to MOE<br>(Line A minus lines B and C10, plus lines D1 and D2)                         |   |                                       |   | 435,853,101.93          |

| Section II - Expenditures Per ADA  |                | 2021-22<br>Annual ADA/<br>Exps. Per ADA |
|--|----------------|---|
| A. Average Daily Attendance<br>(Form A, Annual ADA column, sum of lines A6 and C9)   |                | 28,149.59                               |
| B. Expenditures per ADA (Line I.E divided by Line II.A)  |                | 15,483.46                               |
| 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.) | 390,212,994.08 | 12,833.55                               |
| 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)  | 390,212,994.08 | 12,833.55                               |
| B. Required effort (Line A.2 times 90%)  | 351,191,694.67 | 11,550.20                               |
| C. Current year expenditures (Line I.E and Line II.B)  | 435,853,101.93 | 15,483.46                               |
| D. MOE deficiency amount, if any (Line B minus Line C)<br>(If negative, then zero)   | 0.00           | 0.00                                    |
| E. MOE determination<br>(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<br>(Line D divided by Line B)<br>(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                 |





# **Form GANN**

## **Appropriations Limit Calculations**

|   | 2021-22<br>Calculations       |              |                         | 2022-23<br>Calculations       |              |                         |
|---|-------------------------------|--------------|-------------------------|-------------------------------|--------------|-------------------------|
|   | Extracted<br>Data             | Adjustments* | Entered Data/<br>Totals | Extracted<br>Data             | Adjustments* | Entered Data/<br>Totals |
| <b>A. PRIOR YEAR DATA</b><br>(2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)  | <b>2020-21 Actual</b>         |              |                         | <b>2021-22 Actual</b>         |              |                         |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT<br>(Preload/Line D11, PY column)   | 198,895,122.09                |              | 198,895,122.09          |                               |              | 197,737,391.37          |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)   | 30,393.32                     |              | 30,393.32               |                               |              | 28,577.50               |
| ADJUSTMENTS TO PRIOR YEAR LIMIT   | <b>Adjustments to 2020-21</b> |              |                         | <b>Adjustments to 2021-22</b> |              |                         |
| 3. District Lapses, Reorganizations and Other Transfers   |                               |              |                         |                               |              |                         |
| 4. Temporary Voter Approved Increases   |                               |              |                         |                               |              |                         |
| 5. Less: Lapses of Voter Approved Increases   |                               |              |                         |                               |              |                         |
| 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT<br>(Lines A3 plus A4 minus A5)   |                               | 0.00         |                         |                               |              | 0.00                    |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA<br>(Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) |                               |              |                         |                               |              |                         |
| <b>B. CURRENT YEAR GANN ADA</b><br>(2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)   | <b>2021-22 P2 Report</b>      |              |                         | <b>2022-23 P2 Estimate</b>    |              |                         |
| 1. Total K-12 ADA (Form A, Line A6)   | 28,577.50                     |              | 28,577.50               | 28,030.00                     |              | 28,030.00               |
| 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)  |                               | 28,577.50    |                         |                               |              | 28,030.00               |
| <b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>   | <b>2021-22 Actual</b>         |              |                         | <b>2022-23 Budget</b>         |              |                         |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62)  |                               |              |                         |                               |              |                         |
| 1. Homeowners' Exemption (Object 8021)  | 315,624.88                    |              | 315,624.88              | 315,607.00                    |              | 315,607.00              |
| 2. Timber Yield Tax (Object 8022)   | 0.00                          |              | 0.00                    | 0.00                          |              | 0.00                    |
| 3. Other Subventions/In-Lieu Taxes (Object 8029)  | 0.00                          |              | 0.00                    | 0.00                          |              | 0.00                    |
| 4. Secured Roll Taxes (Object 8041)   | 34,969,874.16                 |              | 34,969,874.16           | 31,376,608.00                 |              | 31,376,608.00           |
| 5. Unsecured Roll Taxes (Object 8042)   | 1,633,132.58                  |              | 1,633,132.58            | 1,633,133.00                  |              | 1,633,133.00            |
| 6. Prior Years' Taxes (Object 8043)   | 2,268,687.30                  |              | 2,268,687.30            | 2,268,687.00                  |              | 2,268,687.00            |
| 7. Supplemental Taxes (Object 8044)   | 1,439,659.68                  |              | 1,439,659.68            | 1,160,862.00                  |              | 1,160,862.00            |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)  | (3,494,054.26)                |              | (3,494,054.26)          | (3,696,195.00)                |              | (3,696,195.00)          |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048)   | 0.00                          |              | 0.00                    | 0.00                          |              | 0.00                    |
| 10. Other In-Lieu Taxes (Object 8082)   | 0.00                          |              | 0.00                    | 0.00                          |              | 0.00                    |
| 11. Comm. Redevelopment Funds (objects 8047 & 8625)   | 15,279,526.82                 |              | 15,279,526.82           | 6,643,140.00                  |              | 6,643,140.00            |
| 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<br>(Lines C1 through C15)   | 52,412,451.16                 | 0.00         | 52,412,451.16           | 39,701,842.00                 | 0.00         | 39,701,842.00           |
| 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<br>(Lines C16 plus C17)   | 52,412,451.16                 | 0.00         | 52,412,451.16           | 39,701,842.00                 | 0.00         | 39,701,842.00           |



|  | 2021-22<br>Calculations |              |                         | 2022-23<br>Calculations |              |                         |
|--|-------------------------|--------------|-------------------------|-------------------------|--------------|-------------------------|
|  | Extracted<br>Data       | Adjustments* | Entered Data/<br>Totals | Extracted<br>Data       | Adjustments* | Entered Data/<br>Totals |
| <b>EXCLUDED APPROPRIATIONS</b>   |                         |              |                         |                         |              |                         |
| 19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)                          |                         |              | 3,903,974.16            |                         |              | 4,357,131.00            |
| 19b. Qualified Capital Outlay Projects   |                         |              |                         |                         |              |                         |
| 19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)  | 13,897,971.01           |              | 13,897,971.01           | 16,599,232.00           |              | 16,599,232.00           |
| <b>OTHER EXCLUSIONS</b>  |                         |              |                         |                         |              |                         |
| 20. Americans with Disabilities Act  |                         |              |                         |                         |              |                         |
| 21. Unreimbursed Court Mandated Desegregation Costs  |                         |              |                         |                         |              |                         |
| 22. Other Unfunded Court-ordered or Federal Mandates   |                         |              |                         |                         |              |                         |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22)   | 13,897,971.01           | 0.00         | 17,801,945.17           | 16,599,232.00           | 0.00         | 20,956,363.00           |
| <b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>   |                         |              |                         |                         |              |                         |
| 24. LCFF - CY (objects 8011 and 8012)  | 324,814,891.00          |              | 324,814,891.00          | 376,913,120.00          |              | 376,913,120.00          |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)   | 0.00                    |              | 0.00                    | 0.00                    |              | 0.00                    |
| 26. TOTAL STATE AID RECEIVED<br>(Lines C24 plus C25)   | 324,814,891.00          | 0.00         | 324,814,891.00          | 376,913,120.00          | 0.00         | 376,913,120.00          |
| <b>DATA FOR INTEREST CALCULATION</b>   |                         |              |                         |                         |              |                         |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)  | 529,762,077.78          |              | 529,762,077.78          | 672,582,616.00          |              | 672,582,616.00          |
| 28. Total Interest and Return on Investments<br>(Funds 01, 09, and 62; objects 8660 and 8662)  | 368,647.96              |              | 368,647.96              | 217,048.00              |              | 217,048.00              |
| <b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>  | <b>2021-22 Actual</b>   |              |                         | <b>2022-23 Budget</b>   |              |                         |
| <b>PRELIMINARY APPROPRIATIONS LIMIT</b>  |                         |              |                         |                         |              |                         |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6)   |                         |              | 198,895,122.09          |                         |              | 197,737,391.37          |
| 2. Inflation Adjustment  |                         |              | 1.0573                  |                         |              | 1.0755                  |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)                                       |                         |              | 0.9403                  |                         |              | 0.9808                  |
| 4. PRELIMINARY APPROPRIATIONS LIMIT<br>(Lines D1 times D2 times D3)  |                         |              | 197,737,391.37          |                         |              | 208,583,366.38          |
| <b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>   |                         |              |                         |                         |              |                         |
| 5. Local Revenues Excluding Interest (Line C18)  |                         |              | 52,412,451.16           |                         |              | 39,701,842.00           |
| 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)         |                         |              | 3,429,300.00            |                         |              | 3,363,600.00            |
| b. Maximum State Aid in Local Limit<br>(Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)                        |                         |              | 163,126,885.38          |                         |              | 189,837,887.38          |
| c. Preliminary State Aid in Local Limit<br>(Greater of Lines D6a or D6b)   |                         |              | 163,126,885.38          |                         |              | 189,837,887.38          |
| 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])                                |                         |              | 150,092.79              |                         |              | 74,098.29               |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a)   |                         |              | 52,562,543.95           |                         |              | 39,775,940.29           |
| 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) |                         |              | 162,976,792.59          |                         |              | 189,763,789.09          |
| 9. Total Appropriations Subject to the Limit   |                         |              |                         |                         |              |                         |
| a. Local Revenues (Line D7b)   |                         |              | 52,562,543.95           |                         |              |                         |
| b. State Subventions (Line D8)   |                         |              | 162,976,792.59          |                         |              |                         |
| c. Less: Excluded Appropriations (Line C23)  |                         |              | 17,801,945.17           |                         |              |                         |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT<br>(Lines D9a plus D9b minus D9c)   |                         |              | 197,737,391.37          |                         |              |                         |

Printed: 9/8/2022 12:15 PM





# **Form ICR**

## **Indirect Cost Rate Worksheet**

### Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 13,322,973.56
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) 387,630,372.01

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.44%

### 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<br>(Functions 7200-7600, objects 1000-5999, minus Line B9)                            | 11,313,893.35 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals<br>(Function 7700, objects 1000-5999, minus Line B10)                                  | 4,920,829.74  |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999,<br>goals 0000 and 9000, objects 5000-5999)  | 0.00          |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999,<br>goals 0000 and 9000, objects 1000-5999)   | 384,423.89    |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only)<br>(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)           | 1,712,399.39  |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only)<br>(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)  | 18,331,546.37 |
| 9. Carry-Forward Adjustment (Part IV, Line F)   | (494,940.40)  |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  | 17,836,605.97 |

**B. Base Costs**

|   |                |
|---|----------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)   | 327,436,835.90 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)  | 54,225,728.14  |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)   | 39,648,263.92  |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)  | 512,098.68     |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)  | 612,974.02     |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)   | 811,753.19     |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999,<br>minus Part III, Line A4)  | 3,435,842.31   |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191,<br>objects 5000-5999, minus Part III, Line A3)   | 41,844.24      |
| 9. Other General Administration (portion charged to restricted resources or specific goals only)<br>(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,<br>resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 68,084.26      |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)<br>(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals<br>except 0000 and 9000, objects 1000-5999)             | 325,440.52     |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)<br>(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)   | 48,066,652.65  |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)<br>(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  | 0.00           |
| 13. Adjustment for Employment Separation Costs  |                |
| a. Less: Normal Separation Costs (Part II, Line A)  | 0.00           |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  | 0.00           |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)  | 468,445.08     |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  | 1,716,367.75   |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)  | 1,577,351.63   |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)  | 11,183,672.72  |
| 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)   | 490,131,355.01 |

**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) 3.74%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2023-24 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B19) 3.64%

#### Part IV - Carry-forward Adjustment

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

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

|  |                       |
|--|-----------------------|
| <b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>  | <u>18,331,546.37</u>  |
| <b>B. Carry-forward adjustment from prior year(s)</b>  |                       |
| 1. Carry-forward adjustment from the second prior year   | <u>(900,999.00)</u>   |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any   | <u>(1,123,600.37)</u> |
| <b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>   |                       |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.63%) times Part III, Line B19); zero if negative   | <u>0.00</u>           |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.63%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.63%) times Part III, Line B19); zero if positive  | <u>(1,484,821.19)</u> |
| <b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>   | <u>(1,484,821.19)</u> |
| <b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>   |                       |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. |                       |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:  | <u>3.44%</u>          |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-742,410.60) is applied to the current year calculation and the remainder (\$-742,410.59) is deferred to one or more future years:   | <u>3.59%</u>          |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-494,940.40) is applied to the current year calculation and the remainder (\$-989,880.79) is deferred to one or more future years:  | <u>3.64%</u>          |
| LEA request for Option 1, Option 2, or Option 3  | <u>3</u>              |
| <b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>  | <u>(494,940.40)</u>   |

Approved indirect cost rate: 3.63%  
Highest rate used in any program: 3.63%

| <b>Fund</b> | <b>Resource</b> | <b>Eligible Expenditures<br/>(Objects 1000-5999<br/>except 4700 &amp; 5100)</b> | <b>Indirect Costs Charged<br/>(Objects 7310 and 7350)</b> | <b>Rate<br/>Used</b> |
|-------------|-----------------|---|---|----------------------|
| 01          | 2600            | 1,366,122.78  | 49,590.26   | 3.63%                |
| 01          | 3010            | 12,643,971.31   | 458,976.16  | 3.63%                |
| 01          | 3182            | 245,798.44  | 8,922.48  | 3.63%                |
| 01          | 3210            | 4,802,737.71  | 174,339.38  | 3.63%                |
| 01          | 3212            | 19,066,363.38   | 692,109.01  | 3.63%                |
| 01          | 3310            | 6,090,881.99  | 221,099.01  | 3.63%                |
| 01          | 3315            | 110,817.33  | 4,022.67  | 3.63%                |
| 01          | 3327            | 342,975.97  | 12,450.03   | 3.63%                |
| 01          | 3345            | 1,625.98  | 59.02   | 3.63%                |
| 01          | 3385            | 54,083.76   | 1,963.24  | 3.63%                |
| 01          | 3395            | 85,069.96   | 3,088.04  | 3.63%                |
| 01          | 3550            | 288,065.23  | 10,456.77   | 3.63%                |
| 01          | 4035            | 1,388,319.26  | 50,395.99   | 3.63%                |
| 01          | 4127            | 990,085.28  | 35,940.10   | 3.63%                |
| 01          | 4203            | 707,711.52  | 25,689.93   | 3.63%                |
| 01          | 5210            | 2,749,769.17  | 99,848.10   | 3.63%                |
| 01          | 5630            | 243,921.18  | 8,854.33  | 3.63%                |
| 01          | 5632            | 75,848.27   | 2,753.29  | 3.63%                |
| 01          | 5810            | 368,925.60  | 13,392.00   | 3.63%                |
| 01          | 6266            | 280,125.11  | 10,168.54   | 3.63%                |
| 01          | 6385            | 150,282.61  | 5,455.27  | 3.63%                |
| 01          | 6386            | 15,645.63   | 567.94  | 3.63%                |
| 01          | 6387            | 1,135,378.98  | 41,214.26   | 3.63%                |
| 01          | 6388            | 857,730.26  | 31,135.61   | 3.63%                |
| 01          | 6500            | 64,938,969.88   | 2,357,375.67  | 3.63%                |
| 01          | 6510            | 446,041.47  | 16,191.31   | 3.63%                |
| 01          | 6515            | 14,357.81   | 521.19  | 3.63%                |
| 01          | 6520            | 88,068.13   | 3,196.87  | 3.63%                |
| 01          | 6536            | 29,087.75   | 1,055.89  | 3.63%                |
| 01          | 6537            | 2,499,556.12  | 90,733.89   | 3.63%                |
| 01          | 6546            | 3,258,739.92  | 118,374.02  | 3.63%                |
| 01          | 7085            | 188,503.42  | 6,842.67  | 3.63%                |
| 01          | 7220            | 231,101.04  | 8,388.96  | 3.63%                |
| 01          | 7311            | 67,787.10   | 2,460.67  | 3.63%                |
| 11          | 6391            | 1,154,683.41  | 41,915.01   | 3.63%                |
| 12          | 6105            | 1,482,438.54  | 53,812.52   | 3.63%                |
| 13          | 5310            | 10,907,751.39   | 395,951.38  | 3.63%                |
| 13          | 5320            | 235,130.38  | 8,535.24  | 3.63%                |
| 13          | 5370            | 71,291.62   | 2,587.89  | 3.63%                |





# Form L

## Lottery Report

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

| Description  | Object Codes                          | Lottery:<br>Unrestricted<br>(Resource 1100) | Transferred to<br>Other Resources<br>for Expenditure | Lottery:<br>Instructional<br>Materials<br>(Resource 6300)* | Totals        |
|--|---------------------------------------|---|--|--|---------------|
| <b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                                |                                       |   |  |  |               |
| 1. Adjusted Beginning Fund Balance   | 9791-9795                             | 2,572,328.31                                |  | 1,313,077.02   | 3,885,405.33  |
| 2. State Lottery Revenue   | 8560                                  | 5,202,213.00                                |  | 2,409,118.00   | 7,611,331.00  |
| 3. Other Local Revenue   | 8600-8799                             | 0.00  |  | 0.00   | 0.00          |
| 4. Transfers from Funds of<br>Lapsed/Reorganized Districts                     | 8965                                  | 0.00  |  | 0.00   | 0.00          |
| 5. Contributions from Unrestricted<br>Resources (Total must be zero)           | 8980                                  | 0.00  |  |  | 0.00          |
| 6. Total Available<br>(Sum Lines A1 through A5)                                |                                       | 7,774,541.31                                | 0.00   | 3,722,195.02   | 11,496,736.33 |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                |                                       |   |  |  |               |
| 1. Certificated Salaries   | 1000-1999                             | 1,931,098.18                                |  |  | 1,931,098.18  |
| 2. Classified Salaries   | 2000-2999                             | 383,715.30                                  |  |  | 383,715.30    |
| 3. Employee Benefits   | 3000-3999                             | 786,536.30                                  |  |  | 786,536.30    |
| 4. Books and Supplies  | 4000-4999                             | 1,849,887.44                                |  | 3,557,533.00   | 5,407,420.44  |
| 5. a. Services and Other Operating<br>Expenditures (Resource 1100)             | 5000-5999                             | 525,140.15                                  |  |  | 525,140.15    |
| b. Services and Other Operating<br>Expenditures (Resource 6300)                | 5000-5999, except<br>5100, 5710, 5800 |   |  |  |               |
| c. Duplicating Costs for<br>Instructional Materials<br>(Resource 6300)         | 5100, 5710, 5800                      |   |  | 92,000.00  | 92,000.00     |
| 6. Capital Outlay  | 6000-6999                             | 0.00  |  |  | 0.00          |
| 7. Tuition   | 7100-7199                             | 0.00  |  |  | 0.00          |
| 8. Interagency Transfers Out   |                                       |   |  |  |               |
| a. To Other Districts, County<br>Offices, and Charter Schools                  | 7211,7212,7221,<br>7222,7281,7282     | 0.00  |  |  | 0.00          |
| b. To JPAs and All Others  | 7213,7223,<br>7283,7299               | 0.00  |  |  | 0.00          |
| 9. Transfers of Indirect Costs   | 7300-7399                             |   |  |  |               |
| 10. Debt Service   | 7400-7499                             | 45,307.31                                   |  |  | 45,307.31     |
| 11. All Other Financing Uses   | 7630-7699                             | 0.00  |  |  | 0.00          |
| 12. Total Expenditures and Other Financing Uses<br>(Sum Lines B1 through B11 ) |                                       | 5,521,684.68                                | 0.00   | 3,649,533.00   | 9,171,217.68  |
| <b>C. ENDING BALANCE</b>   |                                       |   |  |  |               |
| (Must equal Line A6 minus Line B12)  | 979Z                                  | 2,252,856.63                                | 0.00   | 72,662.02  | 2,325,518.65  |
| <b>D. COMMENTS:</b>  |                                       |   |  |  |               |
| Expenditures include software licenses for core materials.                     |                                       |   |  |  |               |

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.





# **Form PCR**

## **Program Cost Report**

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

| Goal                       | Program/Activity  | ----- Direct Costs -----                     |  |                                      | Central Admin<br>Costs<br>(col. 3 x Sch. CAC line E<br>Column 4 | Other Costs<br>(Schedule OC)<br>Column 5 | Total Costs by<br>Program<br>(col. 3 + 4 + 5)<br>Column 6 |            |              |              |
|----------------------------|---|--|--|--------------------------------------|---|--|---|------------|--------------|--------------|
|                            |   | Direct Charged<br>(Schedule DCC)<br>Column 1 | Allocated<br>(Schedule AC)<br>Column 2 | Subtotal<br>(col. 1 + 2)<br>Column 3 |   |  |   |            |              |              |
| <b>Instructional Goals</b> |   |  |  |                                      |   |  |   |            |              |              |
| 0001                       | Pre-Kindergarten  | 0.00   | 0.00                                   | 0.00                                 | 0.00  |  | 0.00  |            |              |              |
| 1110                       | Regular Education, K–12   | 267,611,961.88                               | 85,278,157.30                          | 352,890,119.18                       | 14,514,244.67   |  | 367,404,363.85  |            |              |              |
| 3100                       | Alternative Schools   | 23,551.12                                    | 0.00                                   | 23,551.12                            | 968.65  |  | 24,519.77   |            |              |              |
| 3200                       | Continuation Schools  | 3,591,357.77                                 | 1,146,168.96                           | 4,737,526.73                         | 194,852.78  |  | 4,932,379.51  |            |              |              |
| 3300                       | Independent Study Centers   | 5,387,533.03                                 | 0.00                                   | 5,387,533.03                         | 221,587.31  |  | 5,609,120.34  |            |              |              |
| 3400                       | Opportunity Schools   | 0.00   | 0.00                                   | 0.00                                 | 0.00  |  | 0.00  |            |              |              |
| 3550                       | Community Day Schools   | 2,707,966.86                                 | 687,701.37                             | 3,395,668.23                         | 139,662.62  |  | 3,535,330.85  |            |              |              |
| 3700                       | Specialized Secondary Programs  | 0.00   | 0.00                                   | 0.00                                 | 0.00  |  | 0.00  |            |              |              |
| 3800                       | Career Technical Education  | 4,280,015.28                                 | 993,346.43                             | 5,273,361.71                         | 216,891.49  |  | 5,490,253.20  |            |              |              |
| 4110                       | Regular Education, Adult  | 5,281.13                                     | 0.00                                   | 5,281.13                             | 217.21  |  | 5,498.34  |            |              |              |
| 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   | 745,422.08                                   | 0.00                                   | 745,422.08                           | 30,658.94   |  | 776,081.02  |            |              |              |
| 4850                       | Migrant Education   | 0.00   | 0.00                                   | 0.00                                 | 0.00  |  | 0.00  |            |              |              |
| 5000-5999                  | Special Education   | 94,755,857.27                                | 765,788.05                             | 95,521,645.32                        | 3,928,771.18  |  | 99,450,416.50   |            |              |              |
| 6000                       | Regional Occupational Ctr/Prg (ROC/P)   | 1,396,214.09                                 | 0.00                                   | 1,396,214.09                         | 57,425.79   |  | 1,453,639.88  |            |              |              |
| <b>Other Goals</b>         |   |  |  |                                      |   |  |   |            |              |              |
| 7110                       | Nonagency - Educational   | 2,765,732.57                                 | 764,112.63                             | 3,529,845.20                         | 145,181.27  |  | 3,675,026.47  |            |              |              |
| 7150                       | Nonagency - Other   | 0.00   | 0.00                                   | 0.00                                 | 0.00  | 0.00                                     |   |            |              |              |
| 8100                       | Community Services  | 612,974.02                                   | 0.00                                   | 612,974.02                           | 25,211.40   | 638,185.42                               |   |            |              |              |
| 8500                       | Child Care and Development Services   | 250,570.71                                   | 851,094.75                             | 1,101,665.46                         | 45,311.11   | 1,146,976.57                             |   |            |              |              |
| <b>Other Costs</b>         |   |  |  |                                      |   |  |   |            |              |              |
| ----                       | Food Services   |  |  |                                      |   | 336,593.46                               | 336,593.46  |            |              |              |
| ----                       | Enterprise  |  |  |                                      |   | 811,753.19                               | 811,753.19  |            |              |              |
| ----                       | Facilities Acquisition & Construction   |  |  |                                      |   | 3,286,227.89                             | 3,286,227.89  |            |              |              |
| ----                       | Other Outgo   |  |  |                                      |   | 8,860,980.45                             | 8,860,980.45  |            |              |              |
| <b>Other Funds</b>         |   |  |  |                                      |   |  |   |            |              |              |
| ----                       | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) |  |  |                                      |   |  | 237,664.15  | 237,664.15 | 969,373.88   | 1,207,038.03 |
| ----                       | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)            |  |  |                                      |   |  |   |            | (502,802.04) | (502,802.04) |
| ----                       | <b>Total General Fund and Charter Schools Funds Expenditures</b>  | 384,134,437.81                               | 90,724,033.64                          | 474,858,471.45                       | 19,987,556.26   | 13,295,554.99                            | 508,141,582.70  |            |              |              |

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

| Goal                              | Type of Program                     | Instruction<br>(Functions 1000-1999) | Instructional Supervision and Administration<br>(Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources<br>(Functions 2420-2495) | School Administration<br>(Function 2700) | Pupil Support Services<br>(Functions 3110-3160 and 3900) | Pupil Transportation<br>(Function 3600) | Ancillary Services<br>(Functions 4000-4999) | Community Services<br>(Functions 5000-5999) | General Administration<br>(Functions 7000-7999, except 7210)* | Plant Maintenance and Operations<br>(Functions 8100-8400) | Facilities Rents and Leases<br>(Function 8700) | Total          |
|-----------------------------------|-------------------------------------|--------------------------------------|---|---|--|--|---|---|---|---|---|--|----------------|
| <b>Instructional Goals</b>        |                                     |                                      |   |   |  |  |   |   |   |   |   |  |                |
| 0001                              | Pre-Kindergarten                    | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 0.00           |
| 1110                              | Regular Education, K-12             | 241,634,009.59                       | 8,247,503.70  | 21,855.51   | 227,713.94                               | 14,469,898.41  | 713,588.31                              | 488,307.03                                  |   |   | 1,809,085.39  | 0.00   | 267,611,961.88 |
| 3100                              | Alternative Schools                 | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | 23,551.12   | 0.00   | 23,551.12      |
| 3200                              | Continuation Schools                | 2,190,733.10                         | 287.45  | 82,666.15   | 671,534.79                               | 456,432.83   | 0.00                                    | 0.00  |   |   | 189,703.45  | 0.00   | 3,591,357.77   |
| 3300                              | Independent Study Centers           | 4,484,366.75                         | 0.00  | 0.00  | 704,093.83                               | 199,072.45   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 5,387,533.03   |
| 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               | 1,470,759.43                         | 0.00  | 73,338.80   | 492,954.98                               | 363,237.30   | 0.00                                    | 0.00  |   |   | 307,676.35  | 0.00   | 2,707,966.86   |
| 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          | 4,064,986.82                         | 213,624.31  | 0.00  | 1,404.15                                 | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 4,280,015.28   |
| 4110                              | Regular Education, Adult            | 5,281.13                             | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 5,281.13       |
| 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                           | 112,027.90                           | 633,394.18  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 745,422.08     |
| 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                   | 72,662,265.17                        | 5,868,843.51  | 7,908.43  | 90,879.63                                | 6,777,912.44   | 9,200,465.15                            | 23,791.65                                   |   |   | 123,791.29  | 0.00   | 94,755,857.27  |
| 6000                              | ROC/P                               | 1,396,214.09                         | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 1,396,214.09   |
| <b>Other Goals</b>                |                                     |                                      |   |   |  |  |   |   |   |   |   |  |                |
| 7110                              | Nonagency - Educational             | 1,957,723.72                         | 741,922.28  | 0.00  | 2,764.01                                 | 63,322.56  | 0.00                                    | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   | 2,765,732.57   |
| 7150                              | Nonagency - Other                   | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   | 0.00           |
| 8100                              | Community Services                  |                                      | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    |   | 612,974.02                                  | 0.00  | 0.00  | 0.00   | 612,974.02     |
| 8500                              | Child Care and Development Services | 250,570.71                           | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    |   | 0.00  | 0.00  | 0.00  | 0.00   | 250,570.71     |
| <b>Total Direct Charged Costs</b> |                                     | 330,228,938.41                       | 15,705,575.43   | 185,768.89  | 2,191,345.33                             | 22,329,875.99  | 9,914,053.46                            | 512,098.68                                  | 612,974.02                                  | 0.00  | 2,453,807.60  | 0.00   | 384,134,437.81 |

\* Functions 7100-7199 for goals 8100 and 8500

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

| Goal                                 | Type of Program                       | Allocated Support Costs (Based on factors input on Form PCRAF) |                 |                    | Total         |
|--------------------------------------|---------------------------------------|--|-----------------|--------------------|---------------|
|                                      |                                       | Full-Time Equivalents  | Classroom Units | Pupils Transported |               |
| <b>Instructional Goals</b>           |                                       |  |                 |                    |               |
| 0001                                 | Pre-Kindergarten                      | 0.00   | 0.00            | 0.00               | 0.00          |
| 1110                                 | Regular Education, K–12               | 40,981,116.38  | 44,110,466.71   | 186,574.21         | 85,278,157.30 |
| 3100                                 | Alternative Schools                   | 0.00   | 0.00            | 0.00               | 0.00          |
| 3200                                 | Continuation Schools                  | 552,008.58   | 594,160.38      | 0.00               | 1,146,168.96  |
| 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                 | 331,205.14   | 356,496.23      | 0.00               | 687,701.37    |
| 3700                                 | Specialized Secondary Programs        | 0.00   | 0.00            | 0.00               | 0.00          |
| 3800                                 | Career Technical Education            | 478,407.43   | 514,939.00      | 0.00               | 993,346.43    |
| 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) | 368,005.71   | 396,106.92      | 1,675.42           | 765,788.05    |
| 6000                                 | ROC/P                                 | 0.00   | 0.00            | 0.00               | 0.00          |
| <b>Other Goals</b>                   |                                       |  |                 |                    |               |
| 7110                                 | Nonagency - Educational               | 368,005.71   | 396,106.92      | 0.00               | 764,112.63    |
| 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.      | 58,880.91  | 792,213.84      | 0.00               | 851,094.75    |
| <b>Other Funds</b>                   |                                       |  |                 |                    |               |
| --                                   | Adult Education (Fund 11)             |  | 39,610.69       |                    | 39,610.69     |
| --                                   | Child Development (Fund 12)           | 0.00   | 198,053.46      | 0.00               | 198,053.46    |
| --                                   | Cafeteria (Funds 13 and 61)           |  | 0.00            |                    | 0.00          |
| <b>Total Allocated Support Costs</b> |                                       | 43,137,629.86  | 47,398,154.15   | 188,249.63         | 90,724,033.64 |

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

|  |  |                |
|--|--|----------------|
| <b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>             |  |                |
| 1  | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)  | 3,820,266.20   |
| 2  | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 41,844.24      |
| 3  | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 11,381,977.61  |
| 4  | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)                    | 5,246,270.26   |
| 5  | Total Central Administration Costs in General Fund and Charter Schools Funds                                       | 20,490,358.31  |
| <b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>       |  |                |
| 1  | Total Direct Charged Costs (from Form PCR, Column 1, Total)  | 384,134,437.81 |
| 2  | Total Allocated Costs (from Form PCR, Column 2, Total)   | 90,724,033.64  |
| 3  | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds                                 | 474,858,471.45 |
| <b>C. Direct Charged Costs in Other Funds</b>  |  |                |
| 1  | Adult Education (Fund 11, Objects 1000-5999, except 5100)  | 1,716,367.75   |
| 2  | Child Development (Fund 12, Objects 1000-5999, except 5100)  | 1,579,984.53   |
| 3  | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)  | 20,034,723.81  |
| 4  | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)   | 0.00           |
| 5  | Total Direct Charged Costs in Other Funds  | 23,331,076.09  |
| <b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>                                 |  | 498,189,547.54 |
| <b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b> |  | 4.11%          |



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

| Type of Activity   | Food Services<br>(Function 3700) | Enterprise<br>(Function 6000) | Facilities Acquisition &<br>Construction<br>(Function 8500) | Other Outgo<br>(Functions 9000-9999) | Total         |
|--|----------------------------------|-------------------------------|---|--------------------------------------|---------------|
| Food Services<br>(Objects 1000-5999, 6400-6910)              | 336,593.46                       |                               |   |                                      | 336,593.46    |
| Enterprise<br>(Objects 1000-5999, 6400-6910)                 |                                  | 811,753.19                    |   |                                      | 811,753.19    |
| Facilities Acquisition & Construction<br>(Objects 1000-6600) |                                  |                               | 3,286,227.89  |                                      | 3,286,227.89  |
| Other Outgo<br>(Objects 1000-7999)                           |                                  |                               |   | 8,860,980.45                         | 8,860,980.45  |
| <b>Total Other Costs</b>                                     | 336,593.46                       | 811,753.19                    | 3,286,227.89  | 8,860,980.45                         | 13,295,554.99 |





# **Form PCRAF**

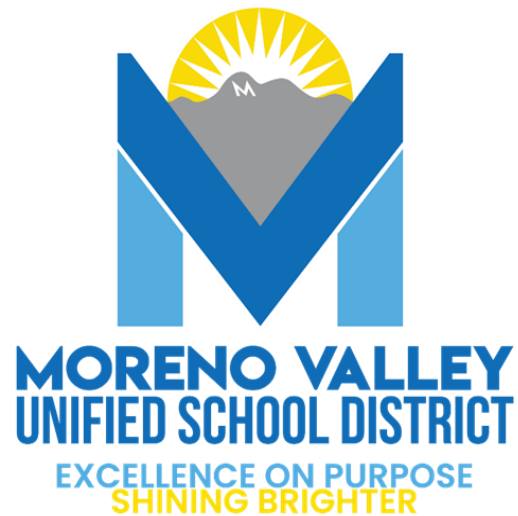
**Program Cost Report**

**Allocation Factors**

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<br>and Administration<br>(Functions 2100-2200) | Library, Media,<br>Technology and Other<br>Instructional Resources<br>(Functions 2420-2495) | School Administration<br>(Function 2700) | Pupil Support Services<br>(Functions 3100-3199 &<br>3900) | Plant Maintenance and<br>Operations<br>(Functions 8100-8400) | Facilities Rents and<br>Leases<br>(Function 8700) | Pupil Transportation<br>(Function 3600) |
| <b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62,<br/>Goals 0000 and 9000 (will be allocated based on factors input)</b>                       | 5,345,277.06   | 2,911,831.35  | 27,885,930.08                            | 6,994,591.38  | 47,398,154.15  | 0.00  | 188,249.63                              |
| <b>B. Enter Allocation Factor(s) by Goal:</b><br>(Note: Allocation factors are only needed for a column if<br>there are undistributed expenditures in line A.) | FTE Factor(s)  | FTE Factor(s)   | FTE Factor(s)                            | FTE Factor(s)   | CU Factor(s)   | CU Factor(s)                                      | PT Factor(s)                            |
| <b>Instructional Goals Description</b>   |  |   |  |   |  |   |   |
| 0001 Pre-Kindergarten  |  |   |  |   |  |   |   |
| 1110 Regular Education, K-12   | 1,113.60   | 1,113.60  | 1,113.60                                 | 1,113.60  | 1,113.60   |   | 1,113.60                                |
| 3100 Alternative Schools   |  |   |  |   |  |   |   |
| 3200 Continuation Schools  | 15.00  | 15.00   | 15.00                                    | 15.00   | 15.00  |   |   |
| 3300 Independent Study Centers   |  |   |  |   |  |   |   |
| 3400 Opportunity Schools   |  |   |  |   |  |   |   |
| 3550 Community Day Schools   | 9.00   | 9.00  | 9.00                                     | 9.00  | 9.00   |   |   |
| 3700 Specialized Secondary Programs  |  |   |  |   |  |   |   |
| 3800 Career Technical Education  | 13.00  | 13.00   | 13.00                                    | 13.00   | 13.00  |   |   |
| 4110 Regular Education, Adult  |  |   |  |   |  |   |   |
| 4610 Adult Independent Study Centers   |  |   |  |   |  |   |   |
| 4620 Adult Correctional Education  |  |   |  |   |  |   |   |
| 4630 Adult Career Technical Education  |  |   |  |   |  |   |   |
| 4760 Bilingual   |  |   |  |   |  |   |   |
| 4850 Migrant Education   |  |   |  |   |  |   |   |
| 5000-5999 Special Education (allocated to 5001)  | 10.00  | 10.00   | 10.00                                    | 10.00   | 10.00  |   | 10.00                                   |
| 6000 ROC/P   |  |   |  |   |  |   |   |
| <b>Other Goals Description</b>   |  |   |  |   |  |   |   |
| 7110 Nonagency - Educational   | 10.00  | 10.00   | 10.00                                    | 10.00   | 10.00  |   |   |
| 7150 Nonagency - Other   |  |   |  |   |  |   |   |
| 8100 Community Services  |  |   |  |   |  |   |   |
| 8500 Child Care and Development Services   | 1.60   | 1.60  | 1.60                                     | 1.60  | 20.00  |   |   |
| <b>Other Funds Description</b>   |  |   |  |   |  |   |   |
| -- Adult Education (Fund 11)   |  |   |  |   | 1.00   |   |   |
| -- Child Development (Fund 12)   |  |   |  |   | 5.00   |   |   |
| -- Cafeteria (Funds 13 & 61)   |  |   |  |   |  |   |   |
| <b>C. Total Allocation Factors</b>   | 1,172.20   | 1,172.20  | 1,172.20                                 | 1,172.20  | 1,196.60   | 0.00  | 1,123.60                                |





# **Form SIAA**

## **Summary of Interfund Activities**

### **Actuals**

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

| Description   | Direct Costs - Interfund<br>Transfers In<br>5750 | Transfers Out<br>5750 | Indirect Costs - Interfund<br>Transfers In<br>7350 | Transfers Out<br>7350 | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|---|--|-----------------------|--|-----------------------|--|---|---------------------------------|-------------------------------|
| 01 GENERAL FUND                                       |  |                       |  |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 65,195.51  | 0.00                  | 0.00   | (502,802.04)          |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |  |                       | 1,929.12                               | 7,000,000.00                            |                                 |                               |
| Fund Reconciliation                                   |  |                       |  |                       |  |   | 421,985.56                      | 7,135,276.34                  |
| 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                            | 0.56                          |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND                |  |                       |  |                       |  |   |                                 |                               |
| Expenditure Detail                                    |  |                       |  |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |  |                       |  |   | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |  |                       |  |                       |  |   |                                 |                               |
| 11 ADULT EDUCATION FUND                               |  |                       |  |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 60.00  | 0.00                  | 41,915.01  | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |  |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |  |                       |  |   | 5.46                            | 1,143.07                      |
| 12 CHILD DEVELOPMENT FUND                             |  |                       |  |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00   | 0.00                  | 53,812.52  | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |  |                       | 0.00                                   | 1,929.12                                |                                 |                               |
| Fund Reconciliation                                   |  |                       |  |                       |  |   | 16.38                           | 8,087.87                      |
| 13 CAFETERIA SPECIAL REVENUE FUND                     |  |                       |  |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00   | (65,255.51)           | 407,074.51   | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |  |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |  |                       |  |   | 51,398.36                       | 1,146,663.90                  |
| 14 DEFERRED MAINTENANCE FUND                          |  |                       |  |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00   | 0.00                  |  |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |  |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |  |                       |  |   | 0.00                            | 0.00                          |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                |  |                       |  |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00   | 0.00                  |  |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |  |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |  |                       |  |   | 0.00                            | 0.00                          |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |  |                       |  |                       |  |   |                                 |                               |
| Expenditure Detail                                    |  |                       |  |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |  |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |  |                       |  |   | 0.00                            | 0.00                          |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND                |  |                       |  |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00   | 0.00                  |  |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |  |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |  |                       |  |   | 0.00                            | 0.00                          |
| 19 FOUNDATION SPECIAL REVENUE FUND                    |  |                       |  |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00   | 0.00                  | 0.00   | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |  |                       |  | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |  |                       |  |   | 0.00                            | 0.00                          |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS   |  |                       |  |                       |  |   |                                 |                               |
| Expenditure Detail                                    |  |                       |  |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |  |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |  |                       |  |   | 0.00                            | 0.00                          |
| 21 BUILDING FUND                                      |  |                       |  |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00   | 0.00                  |  |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |  |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |  |                       |  |   | 733,849.84                      | 0.00                          |
| 25 CAPITAL FACILITIES FUND                            |  |                       |  |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00   | 0.00                  |  |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |  |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |  |                       |  |   | 83,916.14                       | 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 |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|  | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |  |   |                                 |                               |
| 61 CAFETERIA ENTERPRISE FUND             |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 62 CHARTER SCHOOLS ENTERPRISE FUND       |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 63 OTHER ENTERPRISE FUND                 |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 66 WAREHOUSE REVOLVING FUND              |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 67 SELF-INSURANCE FUND                   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 7,631,000.00                           | 631,000.00                              |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 7,000,000.00                    | 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                |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   |                                 |                               |
| 95 STUDENT BODY FUND                     |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| TOTALS                                   | 65,255.51                | (65,255.51)           | 502,802.04                 | (502,802.04)          | 7,632,929.12                           | 7,632,929.12                            | 8,291,171.74                    | 8,291,171.74                  |





# **Form SEMA**

**Special Education MOE**

**Actual vs. Actual**

| Object Code  | Description   | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total         |
|--|---|--|-----------------------------------|---|--|---|--|--------------|---------------|
|  | <b>UNDUPLICATED PUPIL COUNT</b>   |  |                                   |   |  |   |  |              | 4,637         |
| <b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>              |   |  |                                   |   |  |   |  |              |               |
| 1000-1999  | Certificated Salaries   | 4,426,156.90                               | 1,150,690.11                      | 0.00  | 172,548.00                             | 1,309,651.12                                      | 22,112,168.87                          |              | 29,171,215.00 |
| 2000-2999  | Classified Salaries   | 1,343,197.42                               | 0.00                              | 0.00  | 129,946.60                             | 339,987.73  | 19,519,523.82                          |              | 21,332,655.57 |
| 3000-3999  | Employee Benefits   | 2,591,174.44                               | 482,130.63                        | 0.00  | 149,914.25                             | 749,572.20  | 19,479,605.59                          |              | 23,452,397.11 |
| 4000-4999  | Books and Supplies  | 143,446.27                                 | 19,403.95                         | 0.00  | 15,273.20                              | 643.60  | 1,886,016.78                           |              | 2,064,783.80  |
| 5000-5999  | Services and Other Operating Expenditures   | 467,371.78                                 | 6,767.96                          | 0.00  | 561.56                                 | 1,603.76  | 18,258,500.73                          |              | 18,734,805.79 |
| 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  | 2,252.28                                   | 0.00                              | 0.00  | 1,825.14                               | 675.54  | 0.00                                   |              | 4,752.96      |
|  | Total Direct Costs  | 8,973,599.09                               | 1,658,992.65                      | 0.00  | 470,068.75                             | 2,402,133.95                                      | 81,255,815.79                          | 0.00         | 94,760,610.23 |
| 7310   | Transfers of Indirect Costs   | 2,452,253.49                               | 0.00                              | 0.00  | 18,675.74                              | 4,081.69  | 355,119.93                             |              | 2,830,130.85  |
| 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   | 765,788.00                                 |                                   |   |  |   |  |              | 765,788.00    |
|  | Total Indirect Costs and PCR Allocations  | 3,218,041.49                               | 0.00                              | 0.00  | 18,675.74                              | 4,081.69  | 355,119.93                             | 0.00         | 3,595,918.85  |
|  | TOTAL COSTS   | 12,191,640.58                              | 1,658,992.65                      | 0.00  | 488,744.49                             | 2,406,215.64                                      | 81,610,935.72                          | 0.00         | 98,356,529.08 |
| <b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b> |   |  |                                   |   |  |   |  |              |               |
| 1000-1999  | Certificated Salaries   | 59,895.13                                  | 12,712.45                         | 0.00  | 502.76                                 | 212,370.79  | 458,314.74                             |              | 743,795.87    |
| 2000-2999  | Classified Salaries   | 87,769.47                                  | 0.00                              | 0.00  | 0.00                                   | 84,434.77   | 4,166,586.52                           |              | 4,338,790.76  |
| 3000-3999  | Employee Benefits   | 57,629.29                                  | 2,776.80                          | 0.00  | 109.95                                 | 114,922.72  | 2,185,486.84                           |              | 2,360,925.60  |
| 4000-4999  | Books and Supplies  | 7,060.00                                   | 0.00                              | 0.00  | 0.00                                   | 420.00  | 289,870.31                             |              | 297,350.31    |
| 5000-5999  | Services and Other Operating Expenditures   | 110,244.78                                 | 0.00                              | 0.00  | 0.00                                   | 1,205.98  | 295,106.53                             |              | 406,557.29    |
| 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  | 322,598.67                                 | 15,489.25                         | 0.00  | 612.71                                 | 413,354.26  | 7,395,364.94                           | 0.00         | 8,147,419.83  |
| 7310   | Transfers of Indirect Costs   | 3,088.04                                   | 0.00                              | 0.00  | 0.00                                   | 4,081.69  | 233,549.04                             |              | 240,718.77    |
| 7350   | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
|  | Total Indirect Costs  | 3,088.04                                   | 0.00                              | 0.00  | 0.00                                   | 4,081.69  | 233,549.04                             | 0.00         | 240,718.77    |
|  | TOTAL BEFORE OBJECT 8980  | 325,686.71                                 | 15,489.25                         | 0.00  | 612.71                                 | 417,435.95  | 7,628,913.98                           | 0.00         | 8,388,138.60  |
| 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   |  |                                   |   |  |   |  |              | 8,388,138.60  |

| Object Code  | Description  | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total         |
|--|--|--|-----------------------------------|---|--|---|--|--------------|---------------|
| <b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b> |  |  |                                   |   |  |   |  |              |               |
| 1000-1999  | Certificated Salaries  | 4,366,261.77                               | 1,137,977.66                      | 0.00  | 172,045.24                             | 1,097,280.33                                      | 21,653,854.13                          |              | 28,427,419.13 |
| 2000-2999  | Classified Salaries  | 1,255,427.95                               | 0.00                              | 0.00  | 129,946.60                             | 255,552.96  | 15,352,937.30                          |              | 16,993,864.81 |
| 3000-3999  | Employee Benefits  | 2,533,545.15                               | 479,353.83                        | 0.00  | 149,804.30                             | 634,649.48  | 17,294,118.75                          |              | 21,091,471.51 |
| 4000-4999  | Books and Supplies   | 136,386.27                                 | 19,403.95                         | 0.00  | 15,273.20                              | 223.60  | 1,596,146.47                           |              | 1,767,433.49  |
| 5000-5999  | Services and Other Operating Expenditures  | 357,127.00                                 | 6,767.96                          | 0.00  | 561.56                                 | 397.78  | 17,963,394.20                          |              | 18,328,248.50 |
| 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   | 2,252.28                                   | 0.00                              | 0.00  | 1,825.14                               | 675.54  | 0.00                                   |              | 4,752.96      |
|  | Total Direct Costs   | 8,651,000.42                               | 1,643,503.40                      | 0.00  | 469,456.04                             | 1,988,779.69                                      | 73,860,450.85                          | 0.00         | 86,613,190.40 |
| 7310   | Transfers of Indirect Costs  | 2,449,165.45                               | 0.00                              | 0.00  | 18,675.74                              | 0.00  | 121,570.89                             |              | 2,589,412.08  |
| 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  | 765,788.00                                 |                                   |   |  |   |  |              | 765,788.00    |
|  | Total Indirect Costs and PCR Allocations   | 3,214,953.45                               | 0.00                              | 0.00  | 18,675.74                              | 0.00  | 121,570.89                             | 0.00         | 3,355,200.08  |
|  | TOTAL BEFORE OBJECT 8980   | 11,865,953.87                              | 1,643,503.40                      | 0.00  | 488,131.78                             | 1,988,779.69                                      | 73,982,021.74                          | 0.00         | 89,968,390.48 |
| 8980   | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)  |  |                                   |   |  |   |  |              | 0.00          |
|  | TOTAL COSTS  |  |                                   |   |  |   |  |              | 89,968,390.48 |
| <b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>                  |  |  |                                   |   |  |   |  |              |               |
| 1000-1999  | Certificated Salaries  | 109,141.29                                 | 0.00                              | 0.00  | 0.00                                   | 120,809.83  | 1,954.54                               |              | 231,905.66    |
| 2000-2999  | Classified Salaries  | 175,071.52                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 5,424,690.80                           |              | 5,599,762.32  |
| 3000-3999  | Employee Benefits  | 136,937.42                                 | 0.00                              | 0.00  | 0.00                                   | 35,466.17   | 2,525,836.95                           |              | 2,698,240.54  |
| 4000-4999  | Books and Supplies   | 18,875.22                                  | 0.00                              | 0.00  | 0.00                                   | 1,613.00  | 1,050,480.23                           |              | 1,070,968.45  |
| 5000-5999  | Services and Other Operating Expenditures  | 91,593.02                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 301,390.61                             |              | 392,983.63    |
| 6000-6999  | Capital Outlay (except Object 6600 & Object 6910)  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
| 7130   | State Special Schools  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
| 7430-7439  | Debt Service   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
|  | Total Direct Costs   | 531,618.47                                 | 0.00                              | 0.00  | 0.00                                   | 157,889.00  | 9,304,353.13                           | 0.00         | 9,993,860.60  |
| 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   | 531,618.47                                 | 0.00                              | 0.00  | 0.00                                   | 157,889.00  | 9,304,353.13                           | 0.00         | 9,993,860.60  |
| 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) |  |                                   |   |  |   |  |              | 46,607,990.18 |
|  | TOTAL COSTS  |  |                                   |   |  |   |  |              | 56,601,850.78 |

\* 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          |                    |               |
| 2. Enter audit adjustments of 2020-21 special education expenditures from SACS2022ALL data, not included in Line 1 (explain below)<br>(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)<br>(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<br>(Sum lines 1 through 4)   | 0.00               | 0.00          |
| <b>C. Unduplicated Pupil Count</b>   |                    |               |
| 1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet   | _____              |               |
| 2. Enter any adjustments not included in Line C1 (explain below)   | _____              |               |
| _____  |                    |               |
| _____  |                    |               |
| _____  |                    |               |
| 3. 2020-21 Unduplicated Pupil Count, Adjusted for 2021-22 MOE Calculation<br>(Line C1 plus Line C2)  | 0.00               |               |

**SELPA:** Moreno Valley Unified (MV)

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

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

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

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

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

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

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

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

**SELPA:** Moreno Valley Unified (MV)

**SECTION 2**

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

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

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

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

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

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

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

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

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

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

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

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:** Moreno Valley Unified (MV)

**SECTION 3**

|  | Column A   | Column B   | Column C              |
|--|--|--|-----------------------|
|  | Actual Expenditures<br>(LE-CY Worksheet)<br>FY 2021-22 | Actual Expenditures<br>Comparison Year<br>FY 2020-21 | Difference<br>(A - B) |
| <b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>   |  |  |                       |
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. |  |  |                       |
| a. Total special education expenditures  | 98,356,529.08  |  |                       |
| b. Less: Expenditures paid from federal sources  | 8,388,138.60   |  |                       |
| c. Expenditures paid from state and local sources  | 89,968,390.48  | 87,671,966.56  |                       |
| Add/Less: Adjustments required for MOE calculation   |  | 0.00   |                       |
| Comparison year's expenditures, adjusted for MOE calculation   |  | 87,671,966.56  |                       |
| Less: Exempt reduction(s) for SECTION 1  |  | 0.00   |                       |
| Less: 50% reduction from SECTION 2   |  | 0.00   |                       |
| Net expenditures paid from state and local sources   | 89,968,390.48  | 87,671,966.56  | 2,296,423.92          |

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<br>FY 2021-22 | Comparison Year<br>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 state and local expenditures. |                      |                               |            |
| a. Total special education expenditures   | 98,356,529.08        |                               |            |
| b. Less: Expenditures paid from federal sources   | 8,388,138.60         |                               |            |
| c. Expenditures paid from state and local sources   | 89,968,390.48        | 86,904,942.05                 |            |
| Add/Less: Adjustments required for MOE calculation  |                      | 0.00                          |            |
| Comparison year's expenditures, adjusted for MOE calculation  |                      | 86,904,942.05                 |            |
| Less: Exempt reduction(s) from SECTION 1  |                      | 0.00                          |            |
| Less: 50% reduction from SECTION 2  |                      | 0.00                          |            |
| Net expenditures paid from state and local sources  | 89,968,390.48        | 86,904,942.05                 |            |
| d. Special education unduplicated pupil count   | 4,637                | 4,260                         |            |
| e. Per capita state and local expenditures (A2c/A2d)  | 19,402.28            | 20,400.22                     | (997.94)   |

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:** Moreno Valley Unified (MV)

**B. LOCAL EXPENDITURES ONLY METHOD**

|   | Actual<br>FY 2021-22 | Comparison Year<br>FY 2019-20 | 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   | 56,601,850.78        | 57,248,949.78                 |              |
| Add/Less: Adjustments required for MOE calculation  |                      | 0.00                          |              |
| Comparison year's expenditures, adjusted for MOE calculation  |                      | 57,248,949.78                 |              |
| Less: Exempt reduction(s) from SECTION 1  |                      | 0.00                          |              |
| Less: 50% reduction from SECTION 2  |                      | 0.00                          |              |
| Net expenditures paid from local sources  | 56,601,850.78        | 57,248,949.78                 | (647,099.00) |

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<br>FY 2021-22 | Comparison Year<br>FY 2019-20 | 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  | 56,601,850.78        | 57,248,949.78                 |            |
| Add/Less: Adjustments required for MOE calculation   |                      | 0.00                          |            |
| Comparison year's expenditures, adjusted for MOE   |                      | 57,248,949.78                 |            |
| Less: Exempt reduction(s) from SECTION 1   |                      | 0.00                          |            |
| Less: 50% reduction from SECTION 2   |                      | 0.00                          |            |
| Net expenditures paid from local sources   | 56,601,850.78        | 57,248,949.78                 |            |
| b. Special education unduplicated pupil count  | 4,637                | 4,687                         |            |
| c. Per capita local expenditures (B2a/B2b)   | 12,206.57            | 12,214.41                     | (7.84)     |

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.

Jennifer Miller  
Contact Name

951-571-700  
Telephone Number

Director of Business Services  
Title

jmmiller@mvusd.net  
Email Address



**SELPA:** Moreno Valley Unified (MV)

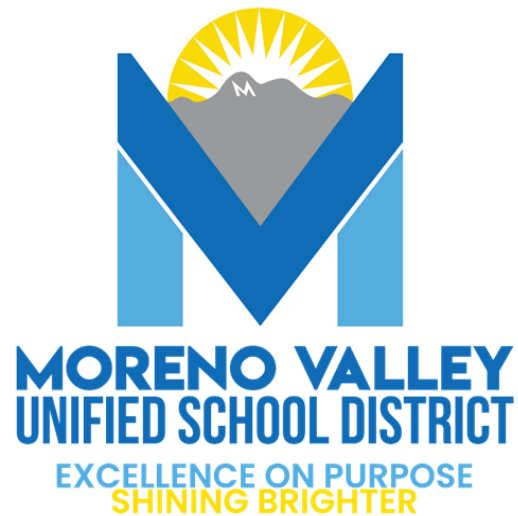
| Object Code   | Description   | Moreno Valley<br>Unified<br>(MV00) | Adjustments* | Total       |
|---|---|------------------------------------|--------------|-------------|
| <b>TOTAL EXPENDITURES - All Sources</b>                 |   |                                    |              |             |
| 1000-1999   | Certificated Salaries   |                                    |              | 0.00        |
| 2000-2999   | Classified Salaries   |                                    |              | 0.00        |
| 3000-3999   | Employee Benefits   |                                    |              | 0.00        |
| 4000-4999   | Books and Supplies  |                                    |              | 0.00        |
| 5000-5999   | Services and Other Operating Expenditures                     |                                    |              | 0.00        |
| 6000-6999   | Capital Outlay (except Object 6600 & Object 6910)             |                                    |              | 0.00        |
| 7130  | State Special Schools   |                                    |              | 0.00        |
| 7430-7439   | Debt Service  |                                    |              | 0.00        |
|   | Total Direct Costs  | 0.00                               | 0.00         | 0.00        |
| 7310  | Transfers of Indirect Costs                                   |                                    |              | 0.00        |
| 7350  | Transfers of Indirect Costs - Interfund                       |                                    |              | 0.00        |
| PCRA  | Program Cost Report Allocations                               |                                    |              | 0.00        |
|   | Total Indirect Costs and PCR Allocations                      | 0.00                               | 0.00         | 0.00        |
|   | <b>TOTAL COSTS</b>  | <b>0.00</b>                        | <b>0.00</b>  | <b>0.00</b> |
| <b>EXPENDITURES - Paid from State and Local Sources</b> |   |                                    |              |             |
| 1000-1999   | Certificated Salaries   |                                    |              | 0.00        |
| 2000-2999   | Classified Salaries   |                                    |              | 0.00        |
| 3000-3999   | Employee Benefits   |                                    |              | 0.00        |
| 4000-4999   | Books and Supplies  |                                    |              | 0.00        |
| 5000-5999   | Services and Other Operating Expenditures                     |                                    |              | 0.00        |
| 6000-6999   | Capital Outlay (except Object 6600 & Object 6910)             |                                    |              | 0.00        |
| 7130  | State Special Schools   |                                    |              | 0.00        |
| 7430-7439   | Debt Service  |                                    |              | 0.00        |
|   | Total Direct Costs  | 0.00                               | 0.00         | 0.00        |
| 7310  | Transfers of Indirect Costs                                   |                                    |              | 0.00        |
| 7350  | Transfers of Indirect Costs - Interfund                       |                                    |              | 0.00        |
| PCRA  | Program Cost Report Allocations                               |                                    |              | 0.00        |
|   | Total Indirect Costs and PCR Allocations                      | 0.00                               | 0.00         | 0.00        |
|   | <b>TOTAL BEFORE OBJECT 8980</b>                               | <b>0.00</b>                        | <b>0.00</b>  | <b>0.00</b> |
| 8980  | Contributions from Unrestricted Revenues to Federal Resources |                                    |              | 0.00        |
|   | <b>TOTAL COSTS</b>  | <b>0.00</b>                        | <b>0.00</b>  | <b>0.00</b> |

**SELPA:** Moreno Valley Unified (MV)

| Object Code                                   | Description   | Moreno Valley<br>Unified<br>(MV00) | Adjustments* | Total |
|---|---|------------------------------------|--------------|-------|
| <b>EXPENDITURES - Paid from Local Sources</b> |   |                                    |              |       |
| 1000-1999                                     | Certificated Salaries   |                                    |              | 0.00  |
| 2000-2999                                     | Classified Salaries   |                                    |              | 0.00  |
| 3000-3999                                     | Employee Benefits   |                                    |              | 0.00  |
| 4000-4999                                     | Books and Supplies  |                                    |              | 0.00  |
| 5000-5999                                     | Services and Other Operating Expenditures   |                                    |              | 0.00  |
| 6000-6999                                     | Capital Outlay (except Object 6600 & Object 6910)   |                                    |              | 0.00  |
| 7130  | State Special Schools   |                                    |              | 0.00  |
| 7430-7439                                     | Debt Service  |                                    |              | 0.00  |
|   | Total Direct Costs  | 0.00                               | 0.00         | 0.00  |
| 7310  | Transfers of Indirect Costs   |                                    |              | 0.00  |
| 7350  | Transfers of Indirect Costs - Interfund   |                                    |              | 0.00  |
|   | Total Indirect Costs  | 0.00                               | 0.00         | 0.00  |
|   | TOTAL BEFORE OBJECT 8980  | 0.00                               | 0.00         | 0.00  |
| 8980  | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) |                                    |              | 0.00  |
| 8980  | Contributions from Unrestricted Revenues to State Resources   |                                    |              | 0.00  |
|   | TOTAL COSTS   | 0.00                               | 0.00         | 0.00  |
| <b>UNDUPLICATED PUPIL COUNT</b>               |   |                                    |              | 0     |

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





# **Form SEMB**

**Special Education MOE**

**Budget vs. Actual**

| Object Code  | Description   | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total         |
|--|---|--|-----------------------------------|---|--|---|--|--------------|---------------|
|  | <b>UNDUPLICATED PUPIL COUNT</b>   |  |                                   |   |  |   |  |              | 4,637         |
| <b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>                                  |   |  |                                   |   |  |   |  |              |               |
| 1000-1999  | Certificated Salaries   | 4,892,516.00                               | 1,268,837.00                      | 0.00  | 193,890.00                             | 1,521,798.00                                      | 24,266,350.00                          |              | 32,143,391.00 |
| 2000-2999  | Classified Salaries   | 1,589,242.00                               | 0.00                              | 0.00  | 145,511.00                             | 429,211.00  | 22,523,897.00                          |              | 24,687,861.00 |
| 3000-3999  | Employee Benefits   | 2,458,972.00                               | 417,213.00                        | 0.00  | 145,018.00                             | 757,480.00  | 20,632,283.00                          |              | 24,410,966.00 |
| 4000-4999  | Books and Supplies  | 110,214.00                                 | 22,650.00                         | 0.00  | 167,290.00                             | 6,051.00  | 1,716,886.00                           |              | 2,023,091.00  |
| 5000-5999  | Services and Other Operating Expenditures   | 386,794.00                                 | 15,645.00                         | 0.00  | 21,761.00                              | 2,929.00  | 9,135,765.00                           |              | 9,562,894.00  |
| 6000-6999  | Capital Outlay (except Object 6600 & Object 6910)   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
| 7130   | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
| 7430-7439  | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
|  | Total Direct Costs  | 9,437,738.00                               | 1,724,345.00                      | 0.00  | 673,470.00                             | 2,717,469.00                                      | 78,275,181.00                          | 0.00         | 92,828,203.00 |
| 7310   | Transfers of Indirect Costs   | 2,653,032.00                               | 0.00                              | 0.00  | 25,959.00                              | 4,306.00  | 387,012.00                             |              | 3,070,309.00  |
| 7350   | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
|  | Total Indirect Costs  | 2,653,032.00                               | 0.00                              | 0.00  | 25,959.00                              | 4,306.00  | 387,012.00                             | 0.00         | 3,070,309.00  |
|  | TOTAL COSTS   | 12,090,770.00                              | 1,724,345.00                      | 0.00  | 699,429.00                             | 2,721,775.00                                      | 78,662,193.00                          | 0.00         | 95,898,512.00 |
| <b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b> |   |  |                                   |   |  |   |  |              |               |
| 1000-1999  | Certificated Salaries   | 4,892,516.00                               | 1,268,837.00                      | 0.00  | 193,890.00                             | 1,318,182.00                                      | 24,264,085.00                          |              | 31,937,510.00 |
| 2000-2999  | Classified Salaries   | 1,534,848.00                               | 0.00                              | 0.00  | 99,560.00                              | 333,449.00  | 18,873,761.00                          |              | 20,841,618.00 |
| 3000-3999  | Employee Benefits   | 2,423,924.00                               | 417,213.00                        | 0.00  | 121,763.00                             | 632,922.00  | 18,588,414.00                          |              | 22,184,236.00 |
| 4000-4999  | Books and Supplies  | 105,411.00                                 | 22,650.00                         | 0.00  | 167,290.00                             | 5,743.00  | 1,711,058.00                           |              | 2,012,152.00  |
| 5000-5999  | Services and Other Operating Expenditures   | 375,794.00                                 | 15,645.00                         | 0.00  | 21,761.00                              | 1,575.00  | 8,877,275.00                           |              | 9,292,050.00  |
| 6000-6999  | Capital Outlay (except Object 6600 & Object 6910)   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
| 7130   | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
| 7430-7439  | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
|  | Total Direct Costs  | 9,332,493.00                               | 1,724,345.00                      | 0.00  | 604,264.00                             | 2,291,871.00                                      | 72,314,593.00                          | 0.00         | 86,267,566.00 |
| 7310   | Transfers of Indirect Costs   | 2,652,425.00                               | 0.00                              | 0.00  | 25,959.00                              | 0.00  | 140,451.00                             |              | 2,818,835.00  |
| 7350   | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
|  | Total Indirect Costs  | 2,652,425.00                               | 0.00                              | 0.00  | 25,959.00                              | 0.00  | 140,451.00                             | 0.00         | 2,818,835.00  |
|  | TOTAL BEFORE OBJECT 8980  | 11,984,918.00                              | 1,724,345.00                      | 0.00  | 630,223.00                             | 2,291,871.00                                      | 72,455,044.00                          | 0.00         | 89,086,401.00 |
| 8980   | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) |  |                                   |   |  |   |  |              | 0.00          |
|  | TOTAL COSTS   |  |                                   |   |  |   |  |              | 89,086,401.00 |

| Object Code   | Description  | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total         |
|---|--|--|-----------------------------------|---|--|---|--|--------------|---------------|
| <b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b> |  |  |                                   |   |  |   |  |              |               |
| 1000-1999   | Certificated Salaries  | 123,634.00                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 123,634.00    |
| 2000-2999   | Classified Salaries  | 191,210.00                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 5,985,270.00                           |              | 6,176,480.00  |
| 3000-3999   | Employee Benefits  | 154,744.00                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 3,076,941.00                           |              | 3,231,685.00  |
| 4000-4999   | Books and Supplies   | 12,565.00                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 1,275,081.00                           |              | 1,287,646.00  |
| 5000-5999   | Services and Other Operating Expenditures  | 138,035.00                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 410,466.00                             |              | 548,501.00    |
| 6000-6999   | Capital Outlay (except Object 6600 & Object 6910)  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
| 7130  | State Special Schools  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
| 7430-7439   | Debt Service   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
|   | Total Direct Costs   | 620,188.00                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 10,747,758.00                          | 0.00         | 11,367,946.00 |
| 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   | 620,188.00                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 10,747,758.00                          | 0.00         | 11,367,946.00 |
| 8980  | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)  |  |                                   |   |  |   |  |              | 0.00          |
| 8980  | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) |  |                                   |   |  |   |  |              | 47,875,974.00 |
|   | TOTAL COSTS  |  |                                   |   |  |   |  |              | 59,243,920.00 |

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

| Object Code  | Description   | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total         |
|--|---|--|-----------------------------------|---|--|---|--|--------------|---------------|
|  | <b>UNDUPLICATED PUPIL COUNT</b>   |  |                                   |   |  |   |  |              | 4,637         |
| <b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>              |   |  |                                   |   |  |   |  |              |               |
| 1000-1999  | Certificated Salaries   | 4,426,156.90                               | 1,150,690.11                      | 0.00  | 172,548.00                             | 1,309,651.12                                      | 22,112,168.87                          |              | 29,171,215.00 |
| 2000-2999  | Classified Salaries   | 1,343,197.42                               | 0.00                              | 0.00  | 129,946.60                             | 339,987.73  | 19,519,523.82                          |              | 21,332,655.57 |
| 3000-3999  | Employee Benefits   | 2,591,174.44                               | 482,130.63                        | 0.00  | 149,914.25                             | 749,572.20  | 19,479,605.59                          |              | 23,452,397.11 |
| 4000-4999  | Books and Supplies  | 143,446.27                                 | 19,403.95                         | 0.00  | 15,273.20                              | 643.60  | 1,886,016.78                           |              | 2,064,783.80  |
| 5000-5999  | Services and Other Operating Expenditures   | 467,371.78                                 | 6,767.96                          | 0.00  | 561.56                                 | 1,603.76  | 18,258,500.73                          |              | 18,734,805.79 |
| 6000-6999  | Capital Outlay (exclude Object 6600 & Object 6910)  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
| 7130   | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
| 7430-7439  | Debt Service  | 2,252.28                                   | 0.00                              | 0.00  | 1,825.14                               | 675.54  | 0.00                                   |              | 4,752.96      |
|  | Total Direct Costs  | 8,973,599.09                               | 1,658,992.65                      | 0.00  | 470,068.75                             | 2,402,133.95                                      | 81,255,815.79                          | 0.00         | 94,760,610.23 |
| 7310   | Transfers of Indirect Costs   | 2,452,253.49                               | 0.00                              | 0.00  | 18,675.74                              | 4,081.69  | 355,119.93                             |              | 2,830,130.85  |
| 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)   | 765,788.00                                 |                                   |   |  |   |  |              | 765,788.00    |
|  | Total Indirect Costs  | 2,452,253.49                               | 0.00                              | 0.00  | 18,675.74                              | 4,081.69  | 355,119.93                             | 0.00         | 2,830,130.85  |
|  | TOTAL COSTS   | 11,425,852.58                              | 1,658,992.65                      | 0.00  | 488,744.49                             | 2,406,215.64                                      | 81,610,935.72                          | 0.00         | 97,590,741.08 |
| <b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b> |   |  |                                   |   |  |   |  |              |               |
| 1000-1999  | Certificated Salaries   | 59,895.13                                  | 12,712.45                         | 0.00  | 502.76                                 | 212,370.79  | 458,314.74                             |              | 743,795.87    |
| 2000-2999  | Classified Salaries   | 87,769.47                                  | 0.00                              | 0.00  | 0.00                                   | 84,434.77   | 4,166,586.52                           |              | 4,338,790.76  |
| 3000-3999  | Employee Benefits   | 57,629.29                                  | 2,776.80                          | 0.00  | 109.95                                 | 114,922.72  | 2,185,486.84                           |              | 2,360,925.60  |
| 4000-4999  | Books and Supplies  | 7,060.00                                   | 0.00                              | 0.00  | 0.00                                   | 420.00  | 289,870.31                             |              | 297,350.31    |
| 5000-5999  | Services and Other Operating Expenditures   | 110,244.78                                 | 0.00                              | 0.00  | 0.00                                   | 1,205.98  | 295,106.53                             |              | 406,557.29    |
| 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  | 322,598.67                                 | 15,489.25                         | 0.00  | 612.71                                 | 413,354.26  | 7,395,364.94                           | 0.00         | 8,147,419.83  |
| 7310   | Transfers of Indirect Costs   | 3,088.04                                   | 0.00                              | 0.00  | 0.00                                   | 4,081.69  | 233,549.04                             |              | 240,718.77    |
| 7350   | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
|  | Total Indirect Costs  | 3,088.04                                   | 0.00                              | 0.00  | 0.00                                   | 4,081.69  | 233,549.04                             | 0.00         | 240,718.77    |
|  | TOTAL BEFORE OBJECT 8980  | 325,686.71                                 | 15,489.25                         | 0.00  | 612.71                                 | 417,435.95  | 7,628,913.98                           | 0.00         | 8,388,138.60  |
| 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   |  |                                   |   |  |   |  |              | 8,388,138.60  |

| Object Code  | Description  | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total         |
|--|--|--|-----------------------------------|---|--|---|--|--------------|---------------|
| <b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b> |  |  |                                   |   |  |   |  |              |               |
| 1000-1999  | Certificated Salaries  | 4,366,261.77                               | 1,137,977.66                      | 0.00  | 172,045.24                             | 1,097,280.33                                      | 21,653,854.13                          |              | 28,427,419.13 |
| 2000-2999  | Classified Salaries  | 1,255,427.95                               | 0.00                              | 0.00  | 129,946.60                             | 255,552.96  | 15,352,937.30                          |              | 16,993,864.81 |
| 3000-3999  | Employee Benefits  | 2,533,545.15                               | 479,353.83                        | 0.00  | 149,804.30                             | 634,649.48  | 17,294,118.75                          |              | 21,091,471.51 |
| 4000-4999  | Books and Supplies   | 136,386.27                                 | 19,403.95                         | 0.00  | 15,273.20                              | 223.60  | 1,596,146.47                           |              | 1,767,433.49  |
| 5000-5999  | Services and Other Operating Expenditures  | 357,127.00                                 | 6,767.96                          | 0.00  | 561.56                                 | 397.78  | 17,963,394.20                          |              | 18,328,248.50 |
| 6000-6999  | Capital Outlay (exclude Object 6600 & Object 6910)   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
| 7130   | State Special Schools  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
| 7430-7439  | Debt Service   | 2,252.28                                   | 0.00                              | 0.00  | 1,825.14                               | 675.54  | 0.00                                   |              | 4,752.96      |
|  | Total Direct Costs   | 8,651,000.42                               | 1,643,503.40                      | 0.00  | 469,456.04                             | 1,988,779.69                                      | 73,860,450.85                          | 0.00         | 86,613,190.40 |
| 7310   | Transfers of Indirect Costs  | 2,449,165.45                               | 0.00                              | 0.00  | 18,675.74                              | 0.00  | 121,570.89                             |              | 2,589,412.08  |
| 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)  | 765,788.00                                 |                                   |   |  |   |  |              | 765,788.00    |
|  | Total Indirect Costs   | 2,449,165.45                               | 0.00                              | 0.00  | 18,675.74                              | 0.00  | 121,570.89                             | 0.00         | 2,589,412.08  |
|  | TOTAL BEFORE OBJECT 8980   | 11,100,165.87                              | 1,643,503.40                      | 0.00  | 488,131.78                             | 1,988,779.69                                      | 73,982,021.74                          | 0.00         | 89,202,602.48 |
| 8980   | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)  |  |                                   |   |  |   |  |              | 0.00          |
|  | TOTAL COSTS  |  |                                   |   |  |   |  |              | 89,202,602.48 |
| <b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>                  |  |  |                                   |   |  |   |  |              |               |
| 1000-1999  | Certificated Salaries  | 109,141.29                                 | 0.00                              | 0.00  | 0.00                                   | 120,809.83  | 1,954.54                               |              | 231,905.66    |
| 2000-2999  | Classified Salaries  | 175,071.52                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 5,424,690.80                           |              | 5,599,762.32  |
| 3000-3999  | Employee Benefits  | 136,937.42                                 | 0.00                              | 0.00  | 0.00                                   | 35,466.17   | 2,525,836.95                           |              | 2,698,240.54  |
| 4000-4999  | Books and Supplies   | 18,875.22                                  | 0.00                              | 0.00  | 0.00                                   | 1,613.00  | 1,050,480.23                           |              | 1,070,968.45  |
| 5000-5999  | Services and Other Operating Expenditures  | 91,593.02                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 301,390.61                             |              | 392,983.63    |
| 6000-6999  | Capital Outlay (exclude Object 6600 & 6910)  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
| 7130   | State Special Schools  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
| 7430-7439  | Debt Service   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |
|  | Total Direct Costs   | 531,618.47                                 | 0.00                              | 0.00  | 0.00                                   | 157,889.00  | 9,304,353.13                           | 0.00         | 9,993,860.60  |
| 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   | 531,618.47                                 | 0.00                              | 0.00  | 0.00                                   | 157,889.00  | 9,304,353.13                           | 0.00         | 9,993,860.60  |
| 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) |  |                                   |   |  |   |  |              | 46,607,990.18 |
|  | TOTAL COSTS  |  |                                   |   |  |   |  |              | 56,601,850.78 |

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



**SELPA:** Moreno Valley Unified (MV)

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:** Moreno Valley Unified (MV)

**SECTION 2**

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

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

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

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

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

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

\_\_\_\_\_ (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

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

0.00

0.00

**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).

0.00 (e)

0.00

0.00

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: Moreno Valley Unified (MV)

**SECTION 3**

|  | Column A   | Column B   | Column C              |
|--|--|--|-----------------------|
|  | Budgeted Amounts<br>(LB-B Worksheet)<br>FY 2022-23 | Actual Expenditures<br>Comparison Year<br>FY 2020-21 | Difference<br>(A - B) |
| <b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>   |  |  |                       |
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. |  |  |                       |
| a. Total special education expenditures  | 95,898,512.00                                      |  |                       |
| b. Less: Expenditures paid from federal sources  | 6,812,111.00                                       |  |                       |
| c. Expenditures paid from state and local sources  | 89,086,401.00                                      | 87,671,966.56  |                       |
| Add/Less: Adjustments and/or PCRA required for MOE calculation   |  | 0.00   |                       |
| Comparison year's expenditures, adjusted for MOE calculation   |  | 87,671,966.56  |                       |
| 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   | 89,086,401.00                                      | 87,671,966.56  | 1,414,434.44          |

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<br>FY 2022-23 | Comparison Year<br>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 state and local expenditures. |                                |                               |            |
| a. Total special education expenditures   | 95,898,512.00                  |                               |            |
| b. Less: Expenditures paid from federal sources   | 6,812,111.00                   |                               |            |
| c. Expenditures paid from state and local sources   | 89,086,401.00                  | 86,904,942.05                 |            |
| Add/Less: Adjustments and/or PCRA required for MOE calculation  |                                | 0.00                          |            |
| Comparison year's expenditures, adjusted for MOE calculation  |                                | 86,904,942.05                 |            |
| Less: Exempt reduction(s) from SECTION 1  |                                | 0.00                          |            |
| Less: 50% reduction from SECTION 2  |                                | 0.00                          |            |
| Net expenditures paid from state and local sources  | 89,086,401.00                  | 86,904,942.05                 |            |
| d. Special education unduplicated pupil count   | 4637                           | 4260                          |            |
| e. Per capita state and local expenditures (A2c/A2d)  | 19,212.08                      | 20,400.22                     | (1,188.14) |

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:** Moreno Valley Unified (MV)

**B. LOCAL EXPENDITURES ONLY METHOD**

|   | Budget<br>FY 2022-23 | Comparison Year<br>FY 2019-20 | 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   | 59,243,920.00        | 57,248,949.78                 |              |
| Add/Less: Adjustments required for MOE calculation  |                      | 0.00                          |              |
| Comparison year's expenditures, adjusted for MOE calculation  |                      | 57,248,949.78                 |              |
| Less: Exempt reduction(s) from SECTION 1  |                      | 0.00                          |              |
| Less: 50% reduction from SECTION 2  |                      | 0.00                          |              |
| Net expenditures paid from local sources  | 59,243,920.00        | 57,248,949.78                 | 1,994,970.22 |

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<br>FY 2022-23 | Comparison Year<br>FY 2019-20 | 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  | 59,243,920.00        | 57,148,949.78                 |            |
| Add/Less: Adjustments required for MOE calculation   |                      | 0.00                          |            |
| Comparison year's expenditures, adjusted for MOE calculation   |                      | 57,148,949.78                 |            |
| Less: Exempt reduction(s) from SECTION 1   |                      | 0.00                          |            |
| Less: 50% reduction from SECTION 2   |                      | 0.00                          |            |
| Net expenditures paid from local sources   | 59,243,920.00        | 57,148,949.78                 |            |
| b. Special education unduplicated pupil count  | 4,637                | 4,687                         |            |
| c. Per capita local expenditures (B2a/B2b)   | 12,776.35            | 12,193.08                     | 583.27     |

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.

Jennifer Miller  
Contact Name

951-571-7500  
Telephone Number

Director of Business Services  
Title

jmmiller@mvusd.net  
Email Address

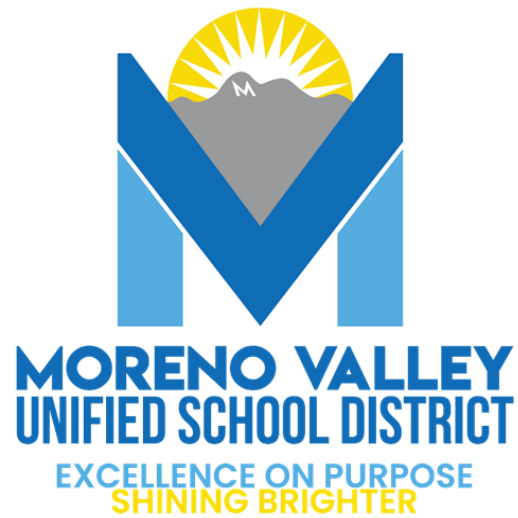
SELPA: Moreno Valley Unified (MV)

| Object Code                             | Description   | Moreno Valley<br>Unified<br>(MV00) | Adjustments* | Total |
|---|---|------------------------------------|--------------|-------|
| <b>TOTAL BUDGET - All Sources</b>       |   |                                    |              |       |
| 1000-1999                               | Certificated Salaries   |                                    |              | 0.00  |
| 2000-2999                               | Classified Salaries   |                                    |              | 0.00  |
| 3000-3999                               | Employee Benefits   |                                    |              | 0.00  |
| 4000-4999                               | Books and Supplies  |                                    |              | 0.00  |
| 5000-5999                               | Services and Other Operating Expenditures                     |                                    |              | 0.00  |
| 6000-6999                               | Capital Outlay (except Object 6600 & Object 6910)             |                                    |              | 0.00  |
| 7130                                    | State Special Schools   |                                    |              | 0.00  |
| 7430-7439                               | Debt Service  |                                    |              | 0.00  |
|   | Total Direct Costs  | 0.00                               | 0.00         | 0.00  |
| 7310                                    | Transfers of Indirect Costs                                   |                                    |              | 0.00  |
| 7350                                    | Transfers of Indirect Costs - Interfund                       |                                    |              | 0.00  |
|   | Total Indirect Costs  | 0.00                               | 0.00         | 0.00  |
|   | TOTAL COSTS   | 0.00                               | 0.00         | 0.00  |
| <b>BUDGET - State and Local Sources</b> |   |                                    |              |       |
| 1000-1999                               | Certificated Salaries   |                                    |              | 0.00  |
| 2000-2999                               | Classified Salaries   |                                    |              | 0.00  |
| 3000-3999                               | Employee Benefits   |                                    |              | 0.00  |
| 4000-4999                               | Books and Supplies  |                                    |              | 0.00  |
| 5000-5999                               | Services and Other Operating Expenditures                     |                                    |              | 0.00  |
| 6000-6999                               | Capital Outlay (except Object 6600 & Object 6910)             |                                    |              | 0.00  |
| 7130                                    | State Special Schools   |                                    |              | 0.00  |
| 7430-7439                               | Debt Service  |                                    |              | 0.00  |
|   | Total Direct Costs  | 0.00                               | 0.00         | 0.00  |
| 7310                                    | Transfers of Indirect Costs                                   |                                    |              | 0.00  |
| 7350                                    | Transfers of Indirect Costs - Interfund                       |                                    |              | 0.00  |
|   | Total Indirect Costs  | 0.00                               | 0.00         | 0.00  |
|   | TOTAL BEFORE OBJECT 8980                                      | 0.00                               | 0.00         | 0.00  |
| 8980                                    | Contributions from Unrestricted Revenues to Federal Resources |                                    |              | 0.00  |
|   | TOTAL COSTS   | 0.00                               | 0.00         | 0.00  |

**SELPA:** Moreno Valley Unified (MV)

| Object Code                     | Description  | Moreno Valley<br>Unified<br>(MV00) | Adjustments* | Total |
|---------------------------------|--|------------------------------------|--------------|-------|
| <b>BUDGET - Local Sources</b>   |  |                                    |              |       |
| 1000-1999                       | Certificated Salaries  |                                    |              | 0.00  |
| 2000-2999                       | Classified Salaries  |                                    |              | 0.00  |
| 3000-3999                       | Employee Benefits  |                                    |              | 0.00  |
| 4000-4999                       | Books and Supplies   |                                    |              | 0.00  |
| 5000-5999                       | Services and Other Operating Expenditures  |                                    |              | 0.00  |
| 6000-6999                       | Capital Outlay (except Object 6600 & Object 6910)  |                                    |              | 0.00  |
| 7130                            | State Special Schools  |                                    |              | 0.00  |
| 7430-7439                       | Debt Service   |                                    |              | 0.00  |
|                                 | Total Direct Costs   | 0.00                               | 0.00         | 0.00  |
| 7310                            | Transfers of Indirect Costs  |                                    |              | 0.00  |
| 7350                            | Transfers of Indirect Costs - Interfund  |                                    |              | 0.00  |
|                                 | Total Indirect Costs   | 0.00                               | 0.00         | 0.00  |
|                                 | TOTAL BEFORE OBJECT 8980   | 0.00                               | 0.00         | 0.00  |
| 8980                            | Contributions from Unrestricted Revenues to Federal Resources<br>(from BUDGET - State and Local Sources section) |                                    |              | 0.00  |
| 8980                            | Contributions from Unrestricted Revenues to State Resources  |                                    |              | 0.00  |
|                                 | TOTAL COSTS  | 0.00                               | 0.00         | 0.00  |
| <b>UNDUPLICATED PUPIL COUNT</b> |  |                                    |              | 0     |

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



# **Form TRC**

## **Technical Review Checklist**

SACS2022ALL Financial Reporting Software - 2022.2.0  
9/8/2022 12:36:10 PM

33-67124-0000000

Unaudited Actuals  
2021-22 Unaudited Actuals  
Technical Review Checks

Moreno Valley Unified

Riverside County

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

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

## IMPORT CHECKS

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

| ACCOUNT |    |    |    |    | RESOURCE | OBJECT | VALUE |
|---------|----|----|----|----|----------|--------|-------|
| FD      | RS | PY | GO | FN | OB       |        |       |



12-5050-0-0000-0000-9740 5050 9740 140,178.45  
Explanation:Resource allows an Ending Fund Balance per SACS Query

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

| ACCOUNT   | RESOURCE | OBJECT | VALUE     |
|---|----------|--------|-----------|
| FD - RS - PY - GO - FN - OB                                     |          |        |           |
| 01-3220-0-0000-0000-9791  | 3220     | 9791   | 442.72    |
| 01-3220-1-0000-0000-9791  | 3220     | 9791   | -442.72   |
| Explanation:Corrected project year coding                       |          |        |           |
| 01-3220-0-0000-0000-9795  | 3220     | 9795   | -442.72   |
| 01-3220-1-0000-0000-9795  | 3220     | 9795   | 442.72    |
| Explanation:Corrected projected year coding                     |          |        |           |
| 12-5050-0-0000-0000-9791  | 5050     | 9791   | 86,100.00 |
| Explanation:Resource allows Ending Fund Balance per SACS Query. |          |        |           |

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

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

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

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

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

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term

debt supplemental data (Form DEBT) must be provided. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation and

amortization for governmental and business-type activities must be zero or negative. PASSED

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

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

| Long-Term Liability Type | Beginning Balance | Ending Balance |
|--------------------------|-------------------|----------------|
| DEBT.GOV.OPEB.9664       | 36,664,756.00     | 36,664,756.00  |
| DEBT.GOV.OTH.DEBT.9669   | 5,039,401.69      | 5,039,401.69   |

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

CHK-DEPENDENCY - (F) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an Official export can occur. (Note: During the unaudited actuals period, open and save Form PCRAF before Form PCR and open Form CA last. See Attachment F of the SACS Software User Guide for additional information on clearing form dependencies. Also, although not required reports, to help ensure their accuracy the SEMA and SEMB reports are included in this check.)

**EXCEPTION**

| <b>FORM</b> | <b>DEPENDENT ON FORM/GL</b> |
|-------------|-----------------------------|
| 01          | 01GL                        |
| CA          | CEA                         |
| CA          | GANN                        |
| ESMOE       | 09GL                        |
| ESMOE       | 13GL                        |
| ESMOE       | A                           |
| ESMOE       | 01GL                        |
| ICR         | 01GL                        |
| ICR         | 13GL                        |
| ICR         | 11GL                        |
| ICR         | 09GL                        |
| ICR         | 08GL                        |
| ICR         | 12GL                        |
| PCRAF       | 01GL                        |
| PCRAF       | 09GL                        |
| SEMA        | PCR                         |
| SEMA        | 09GL                        |
| SEMA        | 01GL                        |
| SEMB        | PCR                         |
| SEMB        | 01GL                        |
| SEMB        | 09GL                        |

Checks Completed.



# **Exhibit B**

**First Amended  
Rate and Method of Apportionment  
of Special Taxes for  
Community Facilities District No. 2003-1 of the  
Moreno Valley Unified School District**





Financial Statements  
June 30, 2021

# Moreno Valley Unified School District

---

|  |    |
|--|----|
| Independent Auditor's Report .....   | 1  |
| Management's Discussion and Analysis .....   | 4  |
| Government Wide Financial Statements   |    |
| Statement of Net Position .....  | 15 |
| Statement of Activities.....   | 16 |
| Government Fund Financial Statements   |    |
| Balance Sheet – Governmental Funds .....   | 17 |
| Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position .....  | 18 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds .....   | 20 |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities ..... | 21 |
| Proprietary Fund Financial Statements  |    |
| Statement of Net Position – Proprietary Funds.....   | 23 |
| Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds.....   | 24 |
| Statement of Cash Flows – Proprietary Funds.....   | 25 |
| Fiduciary Fund Financial Statements  |    |
| Statement of Net Position – Fiduciary Funds .....  | 26 |
| Statement of Changes in Net Position – Fiduciary Funds .....   | 27 |
| Notes to Financial Statements .....  | 28 |
| Required Supplementary Information   |    |
| Budgetary Comparison Schedule – General Fund .....   | 73 |
| Schedule of Changes in the District's Net OPEB Liability and Related Ratios.....   | 74 |
| Schedule of District Proportionate Share of the Net OPEB Liability – MPP Program.....  | 75 |
| Schedule of the District's Proportionate Share of the Net Pension Liability .....  | 76 |
| Schedule of the District's Contributions .....   | 78 |
| Notes to Required Supplementary Information .....  | 80 |
| Supplementary Information  |    |
| Schedule of Expenditures of Federal Awards .....   | 82 |
| Local Education Agency Organization Structure.....   | 84 |
| Schedule of Instructional Time .....   | 85 |
| Reconciliation of Annual Financial and Budget Report with Audited Financial Statements .....   | 86 |
| Schedule of Financial Trends and Analysis .....  | 87 |
| Schedule of Charter Schools .....  | 88 |
| Combining Balance Sheet – Non-Major Governmental Funds .....   | 89 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds.....                                    | 91 |
| Notes to Supplementary Information.....  | 93 |

## Independent Auditor's Reports

|   |     |
|---|-----|
| Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> ..... | 95  |
| Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance .....  | 97  |
| Independent Auditor's Report on State Compliance.....   | 99  |
| Schedule of Findings and Questioned Costs   |     |
| Summary of Auditor's Results.....   | 102 |
| Financial Statement Findings .....  | 103 |
| Federal Awards Findings and Questioned Costs.....   | 105 |
| State Compliance Findings and Questioned Costs.....   | 106 |
| Summary Schedule of Prior Audit Findings.....   | 108 |



## Independent Auditor's Report

Governing Board  
Moreno Valley Unified School District  
Moreno Valley, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Moreno Valley Unified School District (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Moreno Valley Unified School District, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Emphasis of Matter – Change in Accounting Principle**

As discussed in Notes 1 and 18 to the financial statements, Moreno Valley Unified School District has adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, which has resulted in a restatement of the net position and fund balance as of July 1, 2020. Our opinions are not modified with respect to this matter.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 14, budgetary comparison information on page 73, schedule of changes in the District's net OPEB liability and related ratios on page 74, schedule of the District's proportionate share of the net OPEB liability – MPP program on page 75, schedule of the District's proportionate share of the net pension liability on pages 76 through 78, and the schedule of District contributions on page 78 through 80, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Moreno Valley Unified School District's financial statements. The combining non-major governmental fund financial statements, Schedule of Expenditures of Federal Awards as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining non-major governmental fund financial statements, the Schedule of Expenditures of Federal Awards, and the other supplementary information listed in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining non-major governmental fund financial statements, the Schedule of Expenditures of Federal Awards, and the other supplementary information listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated January 31, 2022 on our consideration of Moreno Valley Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Moreno Valley Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Moreno Valley Unified School District's internal control over financial reporting and compliance.

*Eide Bailly LLP*

Rancho Cucamonga, California  
January 31, 2022

This section of Moreno Valley Unified School District's (the District) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2021, with comparative information for the year ending June 30, 2020. Please read it in conjunction with the District's financial statements, which immediately follow this section.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

### **The Financial Statements**

The financial statements presented herein include all of the activities of the Moreno Valley Unified School District and its component units using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The *Government-Wide Financial Statements* present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting. They present governmental separately. These statements include all assets of the District (including capital assets), deferred outflows of resources, as well as all liabilities (including long-term liabilities) and deferred inflows of resources. Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

*Governmental Funds* are prepared using the economic resources measurement focus and the accrual basis of accounting.

The *Fund Financial Statements* include statements for each of the three categories of activities: governmental, proprietary, and fiduciary.

- The Governmental Funds are prepared using the current financial resources measurement focus and modified accrual basis of accounting.
- The Proprietary Funds are prepared using the economic resources measurement focus and the accrual basis of accounting.
- The Fiduciary Funds are prepared using the economic resources measurement focus and the accrual basis of accounting.

*Reconciliation of the Fund Financial Statements* to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach.

The Primary unit of the government is the Moreno Valley Unified School District.

## REPORTING THE DISTRICT AS A WHOLE

### The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about the District as a whole and about its activities. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the District using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. Net position is the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources, one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its *financial health* is improving or deteriorating. Other factors to consider are changes in the District's property tax base and the condition of the District's facilities.

The relationship between revenues and expenses is the District's *operating results*. Since the Board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the District. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities*, we separate the District activities as follows:

**Governmental activities** - Most of the District's services are reported in this category. This includes the education of kindergarten through grade twelve students, adult education students, the operation of child development activities, and the on-going effort to improve and maintain buildings and sites. Property taxes, State income taxes, user fees, interest income, Federal, State, and local grants, as well as general obligation bonds, finance these activities.

## REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

### Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives from the U.S. Department of Education.



**Governmental Funds** - Most of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following each governmental fund financial statement.

**Proprietary Funds** - When the District charges users for the services it provides, whether to outside customers or to other departments within the District, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the *Statement of Net Position* and the *Statement of Revenues, Expenses, and Changes in Fund Net Position*.

We use internal service funds to report activities that provide supplies and services for the District's other programs and activities - such as the District's Self-Insurance Fund. The Internal Service Fund is reported with governmental activities in the government-wide financial statements.

## THE DISTRICT AS TRUSTEE

### Reporting the District's Fiduciary Responsibilities

The District is the trustee, or *fiduciary*, for funds held on behalf of others, like our funds for employee retiree benefits, and pensions. The District's fiduciary activities are reported in the Statement of Net Position – Fiduciary Funds and Statement of Changes in Net Position – Fiduciary Funds. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

## THE DISTRICT AS A WHOLE

### Net Position

The District's net position was \$198,327,703 for the fiscal year ended June 30, 2021. Of this amount, \$(264,259,687) was unrestricted (deficit). Restricted net position is reported separately to show legal constraints from debt covenants grantors, constitutional provisions, and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations. Our analysis below, in summary form, focuses on the net position (Table 1) and change in net position (Table 2) of the District's governmental activities.

**Table 1**

|   | Governmental<br>Activities |                      |
|---|----------------------------|----------------------|
|   | 2021                       | 2020<br>as restated* |
| <b>Assets</b>                                     |                            |                      |
| Current and other assets                          | \$ 450,791,150             | \$ 344,913,062       |
| Capital assets                                    | 533,436,827                | 479,504,340          |
| Total assets                                      | 984,227,977                | 824,417,402          |
| Deferred outflows of resources                    | 113,064,593                | 118,769,394          |
| <b>Liabilities</b>                                |                            |                      |
| Current liabilities                               | 85,063,848                 | 31,381,931           |
| Long-term liabilities other than OPEB and pension | 298,970,888                | 232,221,658          |
| Other postemployment benefit liability            | 42,242,038                 | 39,679,202           |
| Aggregate net pension liability                   | 457,181,847                | 421,641,907          |
| Total liabilities                                 | 883,458,621                | 724,924,698          |
| Deferred inflows of resources                     | 15,506,246                 | 30,404,259           |
| <b>Net Position</b>                               |                            |                      |
| Net investment in capital assets                  | 353,714,159                | 327,924,575          |
| Restricted  | 108,873,231                | 94,884,797           |
| Unrestricted (deficit)                            | (264,259,687)              | (234,951,533)        |
| Total net position                                | \$ 198,327,703             | \$ 187,857,839       |

\*As a result of the implementation of GASB 84, the District has reclassified its associated student body activity previously reported as fiduciary funds to a governmental fund – Student Activity Fund.

The \$(264,259,687) million in unrestricted net position (deficit) of governmental activities represents the accumulated results of all past years' operations. Unrestricted net position – the part of net position that can be used to finance day-to-day operations.

### Changes in Net Position

The results of this year's operations for the District as a whole are reported in the Statement of Activities on page 16. Table 2 takes the information from the Statement and rearranges them slightly so you can see our total revenues for the year.

**Table 2**

|                                      |  | Governmental<br>Activities |                       |
|--------------------------------------|--|----------------------------|-----------------------|
|                                      |  | 2021                       | 2020 *                |
| Revenues                             |  |                            |                       |
| Program revenues                     |  |                            |                       |
| Charges for services                 |  | \$ 4,531,362               | \$ 4,267,411          |
| Operating grants and contributions   |  | 173,734,052                | 98,339,011            |
| Capital grants and contributions     |  | 3,634,462                  | 3,077,989             |
| General revenues                     |  |                            |                       |
| Federal and State aid not restricted |  | 308,436,466                | 317,504,158           |
| Property taxes                       |  | 66,715,780                 | 60,834,260            |
| Other general revenues               |  | 8,260,640                  | 30,800,547            |
| Total revenues                       |  | <u>565,312,762</u>         | <u>514,823,376</u>    |
| Expenses                             |  |                            |                       |
| Instruction-related                  |  | 388,354,058                | 358,261,906           |
| Pupil services                       |  | 55,108,859                 | 62,041,773            |
| Administration                       |  | 23,892,859                 | 21,196,836            |
| Plant services                       |  | 53,401,784                 | 51,119,154            |
| All other services                   |  | 34,085,338                 | 27,807,589            |
| Total expenses                       |  | <u>554,842,898</u>         | <u>520,427,258</u>    |
| Change in net position               |  | <u>\$ 10,469,864</u>       | <u>\$ (5,603,882)</u> |

\*The revenues and expenses for fiscal year 2020 were not restated to show the effects of GASB Statement No. 84 for comparative purposes.

### Governmental Activities

As reported in the *Statement of Activities* on page 16, the cost of all of our governmental activities this year was \$554,842,898. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only \$66,715,780 because the cost was paid by other governments and organizations who subsidized certain programs with charges for services, grants, and contributions was \$8,491,871. We paid for the remaining "public benefit" portion of our governmental activities with \$308,436,466 in Federal and State unrestricted funds and with \$8,260,640 in other revenues, like interest and general entitlements.

In Table 3, we have presented the cost and net cost of each of the District's largest functions: instruction including, special instruction programs and other instructional programs, pupil services, administration, plant services, and all other services. As discussed above, net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

**Table 3**

|                     | Total Cost of Services |                       | Net Cost of Services  |                       |
|---------------------|------------------------|-----------------------|-----------------------|-----------------------|
|                     | 2021                   | 2020*                 | 2021                  | 2020*                 |
| Instruction-related | \$ 388,354,058         | \$ 358,261,906        | \$ 267,853,765        | \$ 286,627,437        |
| Pupil services      | 55,108,859             | 62,041,773            | 18,762,115            | 35,524,706            |
| Administration      | 23,892,859             | 21,196,836            | 17,212,190            | 18,228,555            |
| Plant services      | 53,401,784             | 51,119,154            | 43,198,443            | 50,946,901            |
| All other services  | 34,085,338             | 27,807,589            | 25,916,509            | 23,415,248            |
| Total               | <u>\$ 554,842,898</u>  | <u>\$ 520,427,258</u> | <u>\$ 372,943,022</u> | <u>\$ 414,742,847</u> |

\*The total and net cost of services for fiscal year 2020 were not restated to show the effects of GASB Statement No. 84 for comparative purposes.

## THE DISTRICT'S FUNDS

As the District completed this year, our governmental funds reported a combined fund balance of \$338,729,422 million, which is an increase of \$57,596,123 from last year (Table 4).

**Table 4**

| Governmental Fund                                   | Balances and Activity        |  |   | June 30, 2021         |
|---|------------------------------|--|---|-----------------------|
|   | June 30, 2020<br>as restated | Revenues and<br>Other Financing<br>Sources | Expenditures<br>and Other<br>Financing Uses |                       |
| General Fund  | \$ 101,359,588               | \$ 489,874,291                             | \$ 457,877,910                              | \$ 133,355,969        |
| Student Activity Fund                               | 739,879                      | 87,099                                     | 202,217                                     | 624,761               |
| Charter Schools Fund                                | 942                          | 508,984                                    | 509,926                                     | -                     |
| Adult Education Fund                                | 634,833                      | 2,656,829                                  | 2,420,774                                   | 870,888               |
| Child Development Fund                              | -                            | 1,632,993                                  | 1,546,893                                   | 86,100                |
| Cafeteria Fund                                      | 12,260,758                   | 15,512,169                                 | 16,508,476                                  | 11,264,451            |
| Building Fund                                       | 45,270,905                   | 75,229,852                                 | 46,350,432                                  | 74,150,325            |
| Capital Facilities Fund                             | 26,689,759                   | 18,928,874                                 | 16,717,264                                  | 28,901,369            |
| County School Facilities Fund                       | 5,802,613                    | 3,634,461                                  | 5,802,197                                   | 3,634,877             |
| Special Reserve Fund for<br>Capital Outlay Projects | 30,177,331                   | 4,726,353                                  | 157,769                                     | 34,745,915            |
| Capital Projects Fund for<br>Component Units        | 25,668,288                   | 2,126,208                                  | 12,452,501                                  | 15,341,995            |
| Bond Interest and Redemption<br>Fund                | 25,556,084                   | 26,327,497                                 | 17,084,523                                  | 34,799,058            |
| Debt Service Fund for Blended<br>Component Units    | 6,972,319                    | 3,358,327                                  | 9,376,932                                   | 953,714               |
| Total   | <u>\$ 281,133,299</u>        | <u>\$ 644,603,937</u>                      | <u>\$ 587,007,814</u>                       | <u>\$ 338,729,422</u> |

### General Fund Budgetary Highlights

Over the course of the year, the District revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. (A schedule showing the District's original and final budget amounts compared with amounts actually paid and received is provided in our annual report on page 73.)

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

At June 30, 2021, the District had \$533,436,827 in a broad range of capital assets (net of depreciation), including land, construction in progress, buildings and improvements, furniture and equipment. This amount represents a net increase (including additions, deductions, and depreciation) of \$53,932,487 or 11.2 percent, from last year (Table 5).

**Table 5**

|                                   | Governmental<br>Activities |                           |
|-----------------------------------|----------------------------|---------------------------|
|                                   | 2021                       | 2020                      |
| Land and construction in progress | \$ 193,901,562             | \$ 140,603,261            |
| Buildings and improvements        | 335,478,891                | 334,695,035               |
| Equipment                         | 4,056,374                  | 4,206,044                 |
| <br>Total                         | <br><u>\$ 533,436,827</u>  | <br><u>\$ 479,504,340</u> |

Construction in progress includes increases due to the on-going modernization and construction projects District wide.

### Long-Term Liabilities

At the end of this year, the District had \$298,970,888 in long-term liabilities other than OPEB and pension versus \$232,221,658 last year, an increase of 28.7 percent. The increase is primarily attributed to the issuance of Series C general obligation bonds.

**Table 6**

|                                 | Governmental<br>Activities |                       |
|---------------------------------|----------------------------|-----------------------|
|                                 | 2021                       | 2020                  |
| Long-Term Liabilities           |                            |                       |
| General obligation bonds (net)  | \$ 236,923,978             | \$ 169,979,690        |
| Qualified Zone Academy Bonds    | -                          | 5,000,000             |
| Certificates of participation   | 7,030,000                  | 8,030,000             |
| MVUSD financing authority bonds | 20,050,000                 | 20,620,000            |
| Unamortized premiums            | 25,504,517                 | 18,889,268            |
| Compensated absences            | 5,397,987                  | 5,586,471             |
| Claims liability                | 4,064,406                  | 4,116,229             |
| Total                           | <u>\$ 298,970,888</u>      | <u>\$ 232,221,658</u> |

The District's general obligation bond rating continues to be AA. The State limits the amount of general obligation debt that districts can issue to five percent of the assessed value of all taxable property within the District's boundaries. The District's outstanding general obligation debt on is significantly below the statutorily-imposed limit.

We present more detailed information regarding our long-term liabilities in Note 10 of the financial statements.

### OPEB and Pension Liabilities

At year end, the District had another postemployment benefit liability of \$42,242,038, versus \$39,679,202 last year, an increase of \$2,562,836 or 6.5 percent.

At year end, the District had a net pension liability of \$457,181,847, versus \$421,641,907 last year, an increase of \$35,539,940 or 8.4 percent.

**SIGNIFICANT ACCOMPLISHMENTS OF FISCAL YEAR 2020-2021 ARE NOTED BELOW:**

- Over the past 10 years, we have been increasing our graduation rates. We outperformed the state graduation rate by 3.4 percent. Our district is the 7th highest in the county, out of 23 school districts.
- Both the African American and Hispanic Student Groups outperformed both the County and State in the respective student groups.
- The 2021 graduation class of more than 2,270 students proudly earned at least \$164,176,288 in grants and scholarships for college.
- All four comprehensive high schools named U.S. News and World Report 2021 Best High Schools!
- MVUSD recognized as a National Schools to Watch District. All six middle schools designated as Schools to Watch.
  - The National Postsecondary Institute (NPSI) and Reach Higher announced the Moreno Valley Unified School District as one of six recipients of the first-ever Power of Hope Award.
- Winner of 14 CSBA Golden Bell Awards, most recently for the Canyon Springs High School's Anti-Bullying Club, Community Wellness Center, Professional Development and Digital Learning, and Visual and Performing Arts program.
- Moreno Valley Unified School District selected as one of three districts across the nation to be named an ISTE Distinguished District.
- Twelve schools are California Gold Ribbon Schools; one school is a California Distinguished School.
- "Guaranteed Admission" agreement with Cal State San Bernardino for qualified MVUSD graduates
- Advanced Placement Medium-sized 2019 District of the Year
- Valley View High School is one of only 232 schools to be recognized by the College Board for achieving this important result in Computer Science-A, earning the school an AP Computer Science Female Diversity Award.
- The College Board has recognized Valley View High School with the AP® Computer Science Female Diversity Award for expanding young women's access to AP Computer Science A (CSA). This award acknowledges 1,119 schools for their work toward equal gender representation during the 2019-20 school year—nearly 37 percent more than the 818 schools recognized last year.
- In April 2021, the school received the California Exemplary Arts Education (EAE) Award. The California Exemplary Arts Education (EAE) Award honors California public schools that offer high-quality, sequential course offerings in arts and arts, media and entertainment (AME) career technical education (CTE) to all students.
- Twenty-four Career Technical Education (CTE) high school pathway programs
- Specialized programs, including Moreno Valley Online Academy (MVOA); Graduation Opportunity (GO); STEAM pathways (North Ridge Elementary, Palm Middle, Valley View High Schools), (Edgemont Elementary, Sunnymead Middle, Moreno Valley High Schools); Computer Science Immersion School (North Ridge Elementary School); STEAM Upward Bound Academy (Vista del Lago High School/Moreno Valley College); 10 elementary AVID programs; district-wide GATE expansion
- Three schools (Moreno Valley HS, Vista Heights MS, Valley View HS) named 21st Century Exemplar Programs



- Full-day transitional kindergarten and kindergarten offered at elementary schools
- International Baccalaureate programs at Canyon Springs High School and Vista Heights Middle School
- Three comprehensive high schools - Canyon Springs High School, Moreno Valley High School and Valley View High School - are implementing the AP Capstone™ Diploma program. It is an innovative program that allows students to develop the skills that matter most for college success, such as research, collaboration, and communication.
- Five elementary schools in the district now offer a 6th grade option for families interested
- Dual-language immersion program at Armada, Butterfield, Cloverdale, Creekside, Honey Hollow and Sunnymead Elementary Schools and at Badger Springs, Mountain View and Sunnymead Middle Schools.
- Parent Ambassador program has expanded to help build stronger school communities at all levels
- \$398 million Measure M construction bond overwhelmingly supported with 64% yes vote

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

In considering the District Budget for the 2021-2022 year, the District Board and management used the following criteria:

The key assumptions in our forecast are the following:

- Revenue increase based on new Local Control Funding Formula (LCFF) model.
- Revenue cost of living adjustment of 5.07 percent.
- Unduplicated pupil count projected at 83.46 percent.
- ADA projected to decline.
- Cost to service salary schedules.
- Employer fixed cost increase for STRS and PERS.

### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact Susana Lopez, Chief Business Official, at Moreno Valley Unified School District, 25634 Alessandro Blvd., Moreno Valley, CA 92553.

Moreno Valley Unified School District  
Statement of Net Position  
June 30, 2021

|  | Governmental<br>Activities |
|--|----------------------------|
| Assets   |                            |
| Deposits and investments   | \$ 344,441,672             |
| Receivables  | 81,890,218                 |
| Long-term receivables  | 23,465,000                 |
| Prepaid expense  | 562,304                    |
| Stores inventories   | 423,906                    |
| Other current assets   | 8,050                      |
| Capital assets not depreciated   | 193,901,562                |
| Capital assets, net of accumulated depreciation                              | 339,535,265                |
| Total assets   | <u>984,227,977</u>         |
| Deferred Outflows of Resources   |                            |
| Deferred outflows of resources related to OPEB                               | 6,227,938                  |
| Deferred outflows of resources related to pensions                           | 106,836,655                |
| Total deferred outflows of resources   | <u>113,064,593</u>         |
| Liabilities  |                            |
| Accounts payable   | 72,759,988                 |
| Interest payable   | 5,121,913                  |
| Unearned revenue   | 7,181,947                  |
| Long-term liabilities  |                            |
| Long-term liabilities other than OPEB and pensions due within one year       | 13,192,000                 |
| Long-term liabilities other than OPEB and pensions due in more than one year | 285,778,888                |
| Total other postemployment benefits (OPEB) liability                         | 42,242,038                 |
| Aggregate net pension liability  | 457,181,847                |
| Total liabilities  | <u>883,458,621</u>         |
| Deferred Inflows of Resources  |                            |
| Deferred inflows of resources related to OPEB                                | 932,210                    |
| Deferred inflows of resources related to pensions                            | 14,574,036                 |
| Total deferred inflows of resources  | <u>15,506,246</u>          |
| Net Position   |                            |
| Net investment in capital assets   | 353,714,159                |
| Restricted for   |                            |
| Debt service   | 30,630,859                 |
| Capital projects   | 32,536,246                 |
| Educational programs   | 28,781,832                 |
| Child nutrition  | 10,840,460                 |
| Self-insurance   | 4,590,387                  |
| Other restrictions   | 1,493,447                  |
| Unrestricted (deficit)   | (264,259,687)              |
| Total net position   | <u>\$ 198,327,703</u>      |

Moreno Valley Unified School District

Statement of Activities  
Year Ended June 30, 2021

| Functions/Programs  | Expenses              | Program Revenues                     |  |  | Net (Expenses)<br>Revenues and<br>Changes in<br>Net Position |
|---|-----------------------|--------------------------------------|--|--|--|
|   |                       | Charges for<br>Services and<br>Sales | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Governmental<br>Activities                                   |
| Governmental Activities                                   |                       |                                      |  |  |  |
| Instruction   | \$ 330,875,356        | \$ 15,335                            | \$ 103,362,890                           | \$ 3,634,462                           | \$ (223,862,669)   |
| Instruction-related activities                            |                       |                                      |  |  |  |
| Supervision of instruction                                | 23,321,052            | -                                    | 10,034,813                               | -                                      | (13,286,239)   |
| Instructional library,<br>media, and technology           | 3,030,628             | -                                    | 12,472                                   | -                                      | (3,018,156)  |
| School site administration                                | 31,127,022            | -                                    | 3,440,321                                | -                                      | (27,686,701)   |
| Pupil services  |                       |                                      |  |  |  |
| Home-to-school<br>transportation                          | 9,597,916             | -                                    | 2,942,816                                | -                                      | (6,655,100)  |
| Food services   | 17,483,114            | 10,299                               | 14,466,913                               | -                                      | (3,005,902)  |
| All other pupil services                                  | 28,027,829            | 4,432                                | 18,922,284                               | -                                      | (9,101,113)  |
| Administration  |                       |                                      |  |  |  |
| Data processing   | 7,519,895             | -                                    | 2,416,100                                | -                                      | (5,103,795)  |
| All other administration                                  | 16,372,964            | 32,800                               | 4,231,769                                | -                                      | (12,108,395)   |
| Plant services  | 53,401,784            | 67                                   | 10,203,274                               | -                                      | (43,198,443)   |
| Ancillary services  | 528,620               | 78,535                               | 11,407                                   | -                                      | (438,678)  |
| Community services  | 171,629               | -                                    | 2,681                                    | -                                      | (168,948)  |
| Enterprise services                                       | 973,470               | -                                    | -  | -                                      | (973,470)  |
| Interest on long-term liabilities                         | 13,495,592            | -                                    | -  | -                                      | (13,495,592)   |
| Other outgo   | 18,916,027            | 4,389,894                            | 3,686,312                                | -                                      | (10,839,821)   |
| Total governmental<br>activities                          | <u>\$ 554,842,898</u> | <u>\$ 4,531,362</u>                  | <u>\$ 173,734,052</u>                    | <u>\$ 3,634,462</u>                    | <u>(372,943,022)</u>   |
| General Revenues and Subventions                          |                       |                                      |  |  |  |
| Property taxes, levied for general purposes               |                       |                                      |  |  | 46,570,367   |
| Property taxes, levied for debt service                   |                       |                                      |  |  | 18,172,298   |
| Taxes levied for other specific purposes                  |                       |                                      |  |  | 1,973,115  |
| Federal and State aid not restricted to specific purposes |                       |                                      |  |  | 308,436,466  |
| Interest and investment earnings                          |                       |                                      |  |  | 1,072,205  |
| Miscellaneous   |                       |                                      |  |  | 7,188,435  |
| Subtotal, general revenues and subventions                |                       |                                      |  |  | <u>383,412,886</u>   |
| Change in Net Position                                    |                       |                                      |  |  | 10,469,864   |
| Net Position - Beginning, as restated                     |                       |                                      |  |  | <u>187,857,839</u>   |
| Net Position - Ending                                     |                       |                                      |  |  | <u>\$ 198,327,703</u>  |

Moreno Valley Unified School District

Balance Sheet – Governmental Funds

June 30, 2021

|  | General<br>Fund       | Building<br>Fund     | Non-Major<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|-----------------------|----------------------|------------------------------------|--------------------------------|
| <b>Assets</b>                                  |                       |                      |                                    |                                |
| Deposits and investments                       | \$ 128,179,687        | \$ 77,788,060        | \$ 130,287,751                     | \$ 336,255,498                 |
| Receivables                                    | 77,847,595            | 806                  | 4,041,354                          | 81,889,755                     |
| Due from other funds                           | 700,945               | -                    | 319,157                            | 1,020,102                      |
| Prepaid expenditures                           | 562,304               | -                    | -                                  | 562,304                        |
| Stores inventories                             | -                     | -                    | 423,906                            | 423,906                        |
| Other current assets                           | -                     | -                    | 8,050                              | 8,050                          |
| <b>Total assets</b>                            | <b>\$ 207,290,531</b> | <b>\$ 77,788,866</b> | <b>\$ 135,080,218</b>              | <b>\$ 420,159,615</b>          |
| <b>Liabilities and Fund Balances</b>           |                       |                      |                                    |                                |
| <b>Liabilities</b>                             |                       |                      |                                    |                                |
| Accounts payable                               | \$ 67,126,501         | \$ 3,638,541         | \$ 1,963,102                       | \$ 72,728,144                  |
| Due to other funds                             | 319,157               | -                    | 1,200,945                          | 1,520,102                      |
| Unearned revenue                               | 6,488,904             | -                    | 693,043                            | 7,181,947                      |
| <b>Total liabilities</b>                       | <b>73,934,562</b>     | <b>3,638,541</b>     | <b>3,857,090</b>                   | <b>81,430,193</b>              |
| <b>Fund Balances</b>                           |                       |                      |                                    |                                |
| Nonspendable                                   | 612,304               | -                    | 423,991                            | 1,036,295                      |
| Restricted                                     | 28,781,832            | 74,150,325           | 95,964,920                         | 198,897,077                    |
| Assigned                                       | 90,225,496            | -                    | 34,834,217                         | 125,059,713                    |
| Unassigned                                     | 13,736,337            | -                    | -                                  | 13,736,337                     |
| <b>Total fund balances</b>                     | <b>133,355,969</b>    | <b>74,150,325</b>    | <b>131,223,128</b>                 | <b>338,729,422</b>             |
| <b>Total liabilities and<br/>fund balances</b> | <b>\$ 207,290,531</b> | <b>\$ 77,788,866</b> | <b>\$ 135,080,218</b>              | <b>\$ 420,159,615</b>          |

Moreno Valley Unified School District  
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2021

---

|   |                |
|---|----------------|
| Total Fund Balance - Governmental Funds | \$ 338,729,422 |
|---|----------------|

Amounts Reported for Governmental Activities in the Statement  
of Net Position are Different Because

Capital assets used in governmental activities are not financial  
resources and, therefore, are not reported as assets in  
governmental funds.

|                               |                      |
|-------------------------------|----------------------|
| The cost of capital assets is | \$ 764,667,380       |
| Accumulated depreciation is   | <u>(231,230,553)</u> |

|                    |             |
|--------------------|-------------|
| Net capital assets | 533,436,827 |
|--------------------|-------------|

|  |            |
|--|------------|
| Receivables related to Moreno Valley Unified School District Financing<br>Financing Authority are not received in the near term (within a year)<br>and therefore, are not reported as receivables in the governmental funds. | 23,465,000 |
|--|------------|

|   |             |
|---|-------------|
| In governmental funds, unmatured interest on long-term<br>liabilities is recognized in the period when it is due. On the<br>government-wide financial statements, unmatured interest on<br>long-term liabilities is recognized when it is incurred. | (5,121,913) |
|---|-------------|

|  |           |
|--|-----------|
| An internal service fund is used by management to charge the costs<br>of the workers' compensation insurance program to the individual<br>funds. The assets and liabilities of the internal service fund are<br>included with governmental activities. | 4,590,387 |
|--|-----------|

|  |                    |
|--|--------------------|
| Deferred outflows of resources represent a consumption of net<br>position in a future period and is not reported in the governmental<br>funds. Deferred outflows of resources amounted to and related to |                    |
| Other postemployment benefits (OPEB) liability   | 6,227,938          |
| Aggregate net pension liability  | <u>106,836,655</u> |

|                                      |             |
|--------------------------------------|-------------|
| Total deferred outflows of resources | 113,064,593 |
|--------------------------------------|-------------|

|  |                     |
|--|---------------------|
| Deferred inflows of resources represent an acquisition of net position<br>that applies to a future period and is not reported in the governmental<br>funds. Deferred inflows of resources amount to and related to |                     |
| Other postemployment benefits (OPEB) liability   | (932,210)           |
| Aggregate net pension liability  | <u>(14,574,036)</u> |

|                                     |              |
|-------------------------------------|--------------|
| Total deferred inflows of resources | (15,506,246) |
|-------------------------------------|--------------|

Moreno Valley Unified School District  
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2021

---

Aggregate net pension liability is not due and payable in the current period, and is not reported as a liability in the funds. \$(457,181,847)

The District's OPEB liability is not due and payable in the current period, and is not reported as a liability in the funds. (42,242,038)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.

Long-term liabilities at year-end consist of

|                                  |                  |
|----------------------------------|------------------|
| General obligation bonds         | \$ (216,638,521) |
| Certificates of participation    | (7,030,000)      |
| MVUSD financing authority bonds  | (20,050,000)     |
| Premium on debt                  | (25,504,517)     |
| Compensated absences (vacations) | (5,397,987)      |

In addition, capital appreciation general obligation bonds were issued. The accretion of interest to date on the general obligation bonds is

(20,285,457)

Total long-term liabilities (294,906,482)

Total net position - governmental activities \$ 198,327,703

Moreno Valley Unified School District  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  
Year Ended June 30, 2021

|  | General<br>Fund | Building<br>Fund | Non-Major<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|-----------------|------------------|------------------------------------|--------------------------------|
| Revenues   |                 |                  |                                    |                                |
| Local Control Funding Formula                        | \$ 348,172,190  | \$ -             | \$ 148,021                         | \$ 348,320,211                 |
| Federal sources                                      | 64,820,363      | -                | 15,813,079                         | 80,633,442                     |
| Other State sources                                  | 71,792,735      | -                | 7,623,573                          | 79,416,308                     |
| Other local sources                                  | 5,086,057       | 229,852          | 30,826,428                         | 36,142,337                     |
| Total revenues                                       | 489,871,345     | 229,852          | 54,411,101                         | 544,512,298                    |
| Expenditures   |                 |                  |                                    |                                |
| Current  |                 |                  |                                    |                                |
| Instruction  | 295,827,148     | -                | 1,887,946                          | 297,715,094                    |
| Instruction-related activities                       |                 |                  |                                    |                                |
| Supervision of instruction                           | 20,519,561      | -                | 453,218                            | 20,972,779                     |
| Instructional library, media,<br>and technology      | 2,753,270       | -                | 15,060                             | 2,768,330                      |
| School site administration                           | 27,380,233      | -                | 442,612                            | 27,822,845                     |
| Pupil services                                       |                 |                  |                                    |                                |
| Home-to-school transportation                        | 8,788,851       | -                | -                                  | 8,788,851                      |
| Food services  | 802,878         | -                | 15,589,247                         | 16,392,125                     |
| All other pupil services                             | 24,666,261      | -                | 318,410                            | 24,984,671                     |
| Administration                                       |                 |                  |                                    |                                |
| Data processing                                      | 7,140,446       | -                | -                                  | 7,140,446                      |
| All other administration                             | 14,240,570      | -                | 853,710                            | 15,094,280                     |
| Plant services                                       | 50,179,666      | 100,075          | 186,370                            | 50,466,111                     |
| Ancillary services                                   | 310,493         | -                | 202,217                            | 512,710                        |
| Community services                                   | 122,956         | -                | -                                  | 122,956                        |
| Other outgo  | 254,662         | 706,376          | 905,104                            | 1,866,142                      |
| Enterprise services                                  | 748,052         | -                | -                                  | 748,052                        |
| Facility acquisition and construction                | 2,442,509       | 45,543,981       | 19,404,312                         | 67,390,802                     |
| Debt service   |                 |                  |                                    |                                |
| Principal  | 1,000,000       | -                | 12,068,525                         | 13,068,525                     |
| Interest and other                                   | 387,461         | -                | 13,715,749                         | 14,103,210                     |
| Total expenditures                                   | 457,565,017     | 46,350,432       | 66,042,480                         | 569,957,929                    |
| Excess (Deficiency) of Revenues<br>Over Expenditures | 32,306,328      | (46,120,580)     | (11,631,379)                       | (25,445,631)                   |
| Other Financing Sources (Uses)                       |                 |                  |                                    |                                |
| Transfers in   | 2,946           | -                | 17,046,939                         | 17,049,885                     |
| Other sources - bond proceeds                        | -               | 75,000,000       | -                                  | 75,000,000                     |
| Other sources - bond premiums                        | -               | -                | 8,041,754                          | 8,041,754                      |
| Transfers out  | (312,893)       | -                | (16,736,992)                       | (17,049,885)                   |
| Net Financing Sources (Uses)                         | (309,947)       | 75,000,000       | 8,351,701                          | 83,041,754                     |
| Net Change in Fund Balances                          | 31,996,381      | 28,879,420       | (3,279,678)                        | 57,596,123                     |
| Fund Balance - Beginning, as restated                | 101,359,588     | 45,270,905       | 134,502,806                        | 281,133,299                    |
| Fund Balance - Ending                                | \$ 133,355,969  | \$ 74,150,325    | \$ 131,223,128                     | \$ 338,729,422                 |

Moreno Valley Unified School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental  
Funds to the Statement of Activities  
Year Ended June 30, 2021

---

Total Net Change in Fund Balances - Governmental Funds \$ 57,596,123

Amounts Reported for Governmental Activities in the Statement of  
Activities are Different Because

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.

This is the amount by which capital outlays exceeds depreciation in the period.

|                        |                     |            |
|------------------------|---------------------|------------|
| Capital outlays        | \$ 67,911,184       |            |
| Depreciation expense   | <u>(13,978,697)</u> |            |
| Net expense adjustment |                     | 53,932,487 |

In the Statement of Activities, certain operating expenses, such as compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This amount is the difference between vacation earned and used. 188,484

In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and net pension liability during the year. (28,169,987)

In the governmental funds, OPEB costs are based on employer contributions made to OPEB plans during the year. However, in the Statement of Activities, OPEB expense is the net effect of all changes in the deferred outflows, deferred inflows, and net OPEB liability during the year. (739,577)

Proceeds received from issuance of debt is a revenue in the governmental funds, but it increases long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities. This year the District issued General Obligation Bonds. (75,000,000)



# Moreno Valley Unified School District

## Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities Year Ended June 30, 2021

Governmental funds report the effect of premiums, discounts, issuance costs, and the deferred amount on a refunding when the debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities. This year, the district received premium from issuance of General Obligation Bonds.

\$ (8,041,754)

Under the modified basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. This adjustment combines the net changes of the following balances:

|                                 |            |
|---------------------------------|------------|
| Amortization of debt premium    | 1,426,505  |
| General obligation bonds        | 10,740,000 |
| Certificates of participation   | 1,000,000  |
| QZAB                            | 5,000,000  |
| MVUSD Financing Authority bonds | 570,000    |

The collection of tax assessments are revenue in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.

(620,000)

Interest on long-term obligation in the Statement of Activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus, requires the use of current financial resources. In the Statement of Activities, however, interest expenses is recognized as the interest accrues, regardless of when it is due. The additional interest reported in the Statement of Activities is the result of the two factors, as follow:

|  |             |
|--|-------------|
| Increase in accrued interest on debt             | (2,376,074) |
| Interest accretion on capital appreciation bonds | (2,684,288) |

An internal service fund is used by management to charge the costs of the self insurance program to the individual funds. The net revenue of the Internal Service Fund is reported with governmental activities.

(2,352,055)

Change in net position of governmental activities

\$ 10,469,864

Moreno Valley Unified School District  
Statement of Net Position – Proprietary Funds  
June 30, 2021

---

|                                       | <u>Governmental<br/>Activities -<br/>Internal<br/>Service Fund</u> |
|---------------------------------------|--|
| Assets                                |  |
| Current assets                        |  |
| Deposits and investments              | \$ 8,186,174   |
| Receivables                           | 463  |
| Due from other funds                  | <u>500,000</u>   |
| Total assets                          | <u>8,686,637</u>   |
| Liabilities                           |  |
| Current liabilities                   |  |
| Accounts payable                      | 31,844   |
| Current portion of claims liabilities | <u>562,000</u>   |
| Total current liabilities             | <u>593,844</u>   |
| Noncurrent liabilities                |  |
| Claims liabilities                    | <u>3,502,406</u>   |
| Total liabilities                     | <u>4,096,250</u>   |
| Net Position                          |  |
| Restricted                            | <u><u>\$ 4,590,387</u></u>   |

Moreno Valley Unified School District  
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds  
Year Ended June 30, 2021

---

|                                    | Governmental<br>Activities -<br>Internal<br>Service Fund |
|------------------------------------|--|
| Operating Revenues                 |  |
| Charges for services               | \$ 7,799,510   |
| Other local revenues               | 14,980   |
|                                    | <u>7,814,490</u>   |
| Total operating revenues           |  |
| Operating Expenses                 |  |
| Professional and contract services | 995,887  |
| Supplies and materials             | 68,763   |
| Facility rental                    | 6,174  |
| Other operating cost               | 9,142,757  |
|                                    | <u>10,213,581</u>  |
| Total operating expenses           |  |
| Operating loss                     | <u>(2,399,091)</u>                                       |
| Nonoperating Revenues              |  |
| Interest income                    | 47,036   |
|                                    | <u>47,036</u>  |
| Change in Net Position             | (2,352,055)  |
| Total Net Position - Beginning     | <u>6,942,442</u>   |
| Total Net Position - Ending        | <u><u>\$ 4,590,387</u></u>                               |

Moreno Valley Unified School District  
Statement of Cash Flows – Proprietary Funds  
Year Ended June 30, 2021

---

|  | Governmental<br>Activities -<br>Internal<br>Service Fund |
|--|--|
| Operating Activities   |  |
| Cash receipts from customers   | \$ 749,962   |
| Other operating cash receipts  | 14,980   |
| Cash payments to other suppliers for goods and services                              | (1,104,078)  |
| Cash payments for other transactions   | <u>(9,148,931)</u>                                       |
| Net Cash Used for Operating Activities   | <u>(9,539,890)</u>                                       |
| Investing Activities   |  |
| Interest on investments  | <u>47,036</u>  |
| Net Change in Cash and Cash Equivalents  | (9,492,854)  |
| Cash and Cash Equivalents, Beginning   | <u>17,679,028</u>  |
| Cash and Cash Equivalents, Ending  | <u><u>\$ 8,186,174</u></u>                               |
| Reconciliation of Operating Loss to Net<br>Cash Used for Operating Activities        |  |
| Operating loss   | \$ (2,399,091)   |
| Adjustments to reconcile operating loss<br>to net cash used for operating activities |  |
| Changes in assets and liabilities  |  |
| Receivables  | 3,538  |
| Due from other fund  | 458  |
| Accounts payable   | (39,428)   |
| Due to other fund  | (7,053,544)  |
| Claims liability   | <u>(51,823)</u>  |
| Net Cash Used for Operating Activities   | <u><u>\$ (9,539,890)</u></u>                             |

Moreno Valley Unified School District  
Statement of Net Position – Fiduciary Funds  
June 30, 2021

---

|  | <u>Custodial<br/>Funds</u> |
|--|----------------------------|
| Assets   |                            |
| Deposits and investments   | <u>\$ 12,897,133</u>       |
| Net Position   |                            |
| Restricted for individuals, organizations<br>and other governments | <u>\$ 12,897,133</u>       |

Moreno Valley Unified School District  
Statement of Changes in Net Position – Fiduciary Funds  
June 30, 2021

---

|  | <u>Custodial<br/>Funds</u>  |
|--|-----------------------------|
| Additions                              |                             |
| Special assessments                    | \$ 5,572,158                |
| Interest                               | 1,105                       |
| Other                                  | <u>24,431</u>               |
| Total additions                        | <u>5,597,694</u>            |
| Deductions                             |                             |
| Payments to bondholders                | 5,227,178                   |
| Services                               | 456,640                     |
| Contributions to other governments     | <u>4,214,235</u>            |
| Total deductions                       | <u>9,898,053</u>            |
| Net decrease in fiduciary net position | (4,300,359)                 |
| Net Position - Beginning, as restated  | <u>17,197,492</u>           |
| Net Position - Ending                  | <u><u>\$ 12,897,133</u></u> |

## **Note 1 - Summary of Significant Accounting Policies**

### **Financial Reporting Entity**

The Moreno Valley Unified School District (the District) was organized in 1962 under the laws of the State of California. The District operates under a locally-elected five-member Board form of government and provides educational services to grades K-12 as mandated by the State and/or Federal agencies. The District operates 22 elementary schools, six middle schools, four high schools, one continuation school, one alternative school, one community day school, one online academy, an independent study program, one adult education school, and a charter school.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards, and agencies that are not legally separate from the District. For Moreno Valley Unified School District, this includes general operations, food service, and student related activities of the District.

### **Other Related Entities**

**Charter School** The District has approved a Charter for Moreno Valley Community Learning Center pursuant to *Education Code* Section 47605. The Charter School is operated by the District, and its financial activities are presented in the Charter School Special Revenue Fund.

### **Component Units**

Component units are legally separate organizations for which the District is financially accountable. Component units may include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. For financial reporting purposes, the component units described below have a financial and operational relationship which meets the reporting entity definition criteria of the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and GASB Statement No. 80, *Blending Requirements for Certain Component Units*. and thus are included in the financial statements of the District. The component units, although legally separate entities, are reported in the financial statements using the blended presentation method as if they were part of the District's operations because the governing board of the component units is essentially the same as the governing board of the District and because their purpose is to finance the construction of facilities to be used for the benefit of the District.

The Moreno Valley Unified School District, the Moreno Valley Unified School District Financing Authority (the Authority), and the Moreno Valley Unified School District Facilities Corporation (the Corporation) have a financial and operational relationship which meets the reporting entity definition criteria of the GASB Statement No. 14, as amended by GASB Statement No. 39, *The Financial Reporting Entity*, for inclusion of the Authority and the Corporation as component units of the District. Accordingly, the financial activities of the Authority and the Corporation have been included in the financial statements of the District. The financial statements present the Authority's and the Corporation's financial activities within the Debt Service Fund for Blended Component Units and Capital Project Fund for Blended Units.

### **Basis of Presentation - Fund Accounting**

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District's funds are grouped into three broad fund categories: governmental, proprietary, and fiduciary.

**Governmental Funds** Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major governmental funds and non-major governmental funds:

### **Major Governmental Funds**

**General Fund** The General Fund is the chief operating fund for all districts. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund.

**Building Fund** The Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

### **Non-Major Governmental Funds**

**Special Revenue Funds** The Special Revenue Funds are used to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

- **Student Activity Fund** The Student Activity Fund is used to account separately for the operating activities of the associated student body accounts that are not fiduciary in nature, including student clubs, general operations, athletics, and other student body activities.



- **Charter School Fund** The Charter School Fund is used by authorizing districts to account separately for the operating activities of district-operated charter schools that would otherwise be reported in the authorizing district's General Fund.
- **Adult Education Fund** The Adult Education Fund is used to account separately for Federal, State, and local revenues that are for restricted or committed for adult education programs and is to be expended for adult education purposes only.
- **Child Development Fund** The Child Development Fund is used to account separately for federal, State, and local revenues to operate child development programs and is to be used only for expenditures for the operation of child development programs.
- **Cafeteria Fund** The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* Sections 38091 and 38100).

**Capital Project Funds** The Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

- **Capital Facilities Fund** The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development (*Education Code* Sections 17620-17626). Expenditures are restricted to the purposes specified in *Government Code* Sections 65970-65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).
- **County School Facilities Fund** The County School Facilities Fund is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), the 2006 State School Facilities Fund (Proposition ID), or the 2016 State School Facilities Fund (Proposition 51), authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070 et seq.).
- **Special Reserve Fund for Capital Outlay Projects** The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* Section 42840).
- **Capital Project Fund for Blended Component Units** The Capital Project Fund for Blended Component Units is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the District under generally accepted accounting principles (GAAP).

**Debt Service Funds** The Debt Service Funds are used to account for the accumulation of resources for, and the payment of principal and interest on general long-term liabilities.

- **Bond Interest and Redemption Fund** The Bond Interest and Redemption Fund is used for the repayment of bonds issued for a district (*Education Code* Sections 15125-15262).
- **Debt Service Fund for Blended Component Units** The Debt Service Fund for Blended Component Units is used to account for the accumulation of resources for the payment of principal and interest on bonds issued by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the District under generally accepted accounting principles (GAAP).

**Proprietary Funds** Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Proprietary funds are generally intended to be self-supporting and are classified as enterprise or internal service. The District has the following proprietary funds:

- **Internal Service Fund** Internal Service Funds may be used to account for goods or services provided to other funds of the District on a cost-reimbursement basis. The District operates Workers' Compensation and Property and Liability Programs that are accounted for in the Internal Service Fund.

**Fiduciary Funds** Fiduciary funds are used to account for resources held for the benefit of parties outside the District and are not available to support the District's own programs. Fiduciary funds are split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and custodial funds. The three types of trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics.

Trust funds are used to account for resources held by the District under a trust agreement for individuals, private organizations, or other governments. The District does not have trust funds. Custodial funds are used to account for resources, not in a trust, that are held by the District for other parties outside the District's reporting entity. The District's custodial funds are related to various Community Facility Districts.

#### **Basis of Accounting - Measurement Focus**

**Government-Wide Financial Statements** The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared.

The government-wide financial statement of activities presents a comparison between direct expenses and program revenues for each segment of the District and for each governmental program and excludes fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the Statement of Activities, except for depreciation. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District. Eliminations have been made to minimize the double counting of internal activities.

Net position should be reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities result from the internal service fund and the restrictions on their use.

**Fund Financial Statements** Fund financial statements report detailed information about the District. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements.

- **Governmental Funds** All governmental funds are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the statements for the governmental funds on a modified accrual basis of accounting and the current financial resources measurement focus. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.
- **Proprietary Funds** Proprietary Funds are accounted for using a flow of economic resources measurement focus and the accrual basis of accounting. All assets and all liabilities associated with the operation of this fund are included in the statement of net position. The statement of changes in fund net position presents increases (revenues) and decreases (expenses) in net total assets. The statement of cash flows provides information about how the District finances and meets the cash flow needs of its proprietary fund.
- **Fiduciary Funds** Fiduciary Funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are excluded from the government-wide financial statements because they do not represent resources of the District.

**Revenues - Exchange and Non-Exchange Transactions** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. The District considers revenues to be available if they are collected within one year after year-end, except for property taxes, which are considered available if collected within 60 days. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**Unearned Revenue** Unearned revenues arise when resources are received by the District before it has a legal claim to them, such as when certain grants are received prior to the occurrence of qualifying expenditures. In the subsequent periods, when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

**Expenses/Expenditures** On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. Principal and interest on long-term liabilities, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the entity-wide statements.

### **Cash and Cash Equivalents**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

### **Investments**

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in County investment pools are determined by the program sponsor.

### **Prepaid Expenditures (Expenses)**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

### **Stores Inventory**

Inventory is valued at lower of cost or market utilizing the weighted average method. Inventory in the applicable funds consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are withdrawn from the stores inventory for consumption in the government type funds when consumed rather than when purchased.

**Capital Assets and Depreciation**

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the District. The District maintains a capitalization threshold of \$25,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred. Interest incurred during the construction of capital assets utilized by the enterprise fund is also capitalized.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide statement of net position. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at acquisition value on the date donated.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings and improvements, 25 to 50 years; equipment, five to 15 years.

**Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables". These amounts are eliminated in the governmental column of the Statement of Net Position.

**Compensated Absences**

Compensated absences are accrued as a liability as the benefits are earned and reported on the government-wide statement of net position. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

### **Accrued Liabilities and Long-Term Liabilities**

All payables, accrued liabilities, and long-term liabilities are reported in the government-wide and proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as liabilities of the governmental funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and other long-term liabilities are recognized as liabilities in the governmental fund financial statements when due.

### **Debt Issuance Costs, Premiums and Discounts**

In the government-wide financial statements and in the proprietary fund type financial statements, Long-term liabilities are reported as liabilities in the applicable governmental activities, or proprietary fund Statement of Net Position. Debt premiums and discounts, as well as issuance costs related to prepaid insurance costs are amortized over the life of the bonds using the straight-line method, which approximates the effective interest method.

In governmental fund financial statements, bond premiums and discounts, as well as debt issuance costs are recognized in the period the bonds are issued. The face amount of the debt is reported as other financing sources. Premiums received on debt issuance are also reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures in the period the bonds are issued.

### **Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District reports deferred outflows of resources for pension related items and for OPEB related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources for pension related items and for OPEB related items.

**Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid by the fund in which the employee worked.

**Postemployment Benefits Other Than Pensions (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the CalSTRS Medicare Premium Payment Program (MPP) and additions to/deductions from MPP's fiduciary net position have been determined on the same basis as they are reported by MPP. For this purpose, MPP recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost. The total OPEB liability attributable to the governmental activities will be paid by the General Fund.

**Fund Balances - Governmental Funds**

As of June 30, 2021, fund balances of the governmental funds are classified as follows:

**Nonspendable** - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

**Restricted** - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Committed** - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board. The District currently has no committed funds.

**Assigned** - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the governing board or chief business officer/assistant superintendent of business services may assign amounts for specific purposes.

**Unassigned** - all other spendable amounts.

**Spending Order Policy**

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

**Minimum Fund Balance Policy**

The governing board adopted a minimum fund balance policy for the General Fund in order to protect the district against revenue shortfalls or unpredicted on-time expenditures. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than two percent of General Fund expenditures and other financing uses.

**Net Position**

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report \$108,873,231 of restricted net position which is restricted by enabling legislation.

**Operating Revenues and Expenses**

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the District, these revenues are charges to other funds for self-insurance and charges for food sales. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**Interfund Activity**

Transfers between governmental activities in the government-wide financial statements are reported in the same manner as general revenues.



Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements. Interfund transfers are eliminated in the governmental activities columns of the statement of activities, except for the net residual amounts transferred between governmental activities.

**Estimates**

The preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**Property Tax**

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Riverside bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

**Change in Accounting Principles**

As of July 1, 2020, the District adopted GASB Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The requirements of this Statement will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. Greater consistency and comparability enhance the value provided by the information reported in financial statements for assessing government accountability and stewardship. The impact to the District resulted in a reclassification of the District's student body activities from fiduciary to governmental and a reclassification of agency funds to custodial funds. The effect of the implementation of this standard on beginning fund balance and net position is disclosed in Note 18.

## Note 2 - Deposits and Investments

### Summary of Deposits and Investments

Deposits and investments as of June 30, 2021, are classified in the accompanying financial statements as follows:

|                                |                       |
|--------------------------------|-----------------------|
| Governmental funds             | \$ 336,255,498        |
| Proprietary funds              | 8,186,174             |
| Fiduciary funds                | <u>12,897,133</u>     |
| Total deposits and investments | <u>\$ 357,338,805</u> |

Deposits and investments as of June 30, 2021, consist of the following:

|                                |                       |
|--------------------------------|-----------------------|
| Cash on hand and in banks      | \$ 5,623,693          |
| Cash in revolving              | 55,105                |
| Investments                    | <u>351,660,007</u>    |
| Total deposits and investments | <u>\$ 357,338,805</u> |

### Policies and Practices

The District is authorized under *California Government Code* to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

**Investment in County Treasury** - The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

**General Authorizations**

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

| Authorized<br>Investment Type           | Maximum<br>Remaining<br>Maturity | Maximum<br>Percentage<br>of Portfolio | Maximum<br>Investment<br>in One Issuer |
|---|----------------------------------|---------------------------------------|--|
| Local Agency Bonds, Notes, Warrants     | 5 years                          | None                                  | None                                   |
| Registered State Bonds, Notes, Warrants | 5 years                          | None                                  | None                                   |
| U.S. Treasury Obligations               | 5 years                          | None                                  | None                                   |
| U.S. Agency Securities                  | 5 years                          | None                                  | None                                   |
| Banker's Acceptance                     | 180 days                         | 40%                                   | 30%                                    |
| Commercial Paper                        | 270 days                         | 25%                                   | 10%                                    |
| Negotiable Certificates of Deposit      | 5 years                          | 30%                                   | None                                   |
| Repurchase Agreements                   | 1 year                           | None                                  | None                                   |
| Reverse Repurchase Agreements           | 92 days                          | 20% of base                           | None                                   |
| Medium-Term Corporate Notes             | 5 years                          | 30%                                   | None                                   |
| Mutual Funds                            | N/A                              | 20%                                   | 10%                                    |
| Money Market Mutual Funds               | N/A                              | 20%                                   | 10%                                    |
| Mortgage Pass-Through Securities        | 5 years                          | 20%                                   | None                                   |
| County Pooled Investment Funds          | N/A                              | None                                  | None                                   |
| Local Agency Investment Fund (LAIF)     | N/A                              | None                                  | None                                   |
| Joint Powers Authority Pools            | N/A                              | None                                  | None                                   |

**Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the Riverside County Treasury Investment Pool to provide the cash flow and liquidity needed for operations, and by purchasing a combination of shorter term and longer-term investments and timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow necessary for debt service requirements.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuation is provided by the following schedule that shows the distribution of the District's investment by maturity:

| Investment Type                              | Reported Amount       | Average Maturity in Days |
|--|-----------------------|--------------------------|
| Riverside County Treasury Investment Pool    | \$ 322,467,165        | 420                      |
| Wells Fargo Institutional Money Market Fund  | 1,248,540             | 32                       |
| First American Treasury Obligations, Class D | 27,944,302            | 27                       |
| Total  | <u>\$ 351,660,007</u> |                          |

### Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments with Riverside County Investment Pool and the First American Treasury Obligations Money Market Mutual Funds are rated Aaa by Moody's Investor Services.

### Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District has a policy for custodial credit risk for deposits. However, the *California Government Code* requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2021, the District's bank balance of \$683,001 was exposed to custodial credit risk because it was uninsured and uncollateralized. Additionally, the District's bank balance of \$4,434,145 was uninsured but collateralized.

### Note 3 - Fair Value Measurements

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

- Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

- Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.
- Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

The District's fair value measurements are as follows at June 30, 2021:

| Investment Type                              | Reported Amount | Fair Value Measurements Using Level 2 Inputs |
|--|-----------------|--|
| First American Treasury Obligations, Class D | \$ 27,944,302   | \$ 27,944,301                                |

All assets have been valued using a market approach, with quoted market prices.

#### Note 4 - Receivables

Receivables at June 30, 2021, consisted of intergovernmental grants, entitlements, interest, and other local sources. All receivables are considered collectible in full.

|                     | General Fund         | Building Fund | Non-Major Governmental Funds | Internal Service Fund | Total Governmental Activities |
|---------------------|----------------------|---------------|------------------------------|-----------------------|-------------------------------|
| Federal Government  |                      |               |                              |                       |                               |
| Categorical aid     | \$ 8,772,946         | \$ -          | \$ 2,585,255                 | \$ -                  | \$ 11,358,201                 |
| State Government    |                      |               |                              |                       |                               |
| LCFF apportionment  | 57,869,822           | -             | -                            | -                     | 57,869,822                    |
| Categorical aid     | 2,114,602            | -             | 397,958                      | -                     | 2,512,560                     |
| Lottery             | 1,146,696            | -             | -                            | -                     | 1,146,696                     |
| Special education   | 7,593,682            | -             | -                            | -                     | 7,593,682                     |
| Local Government    |                      |               |                              |                       |                               |
| Interest            | 8,194                | 806           | 4,859                        | 463                   | 14,322                        |
| Other local sources | 341,653              | -             | 1,053,282                    | -                     | 1,394,935                     |
| Total               | <u>\$ 77,847,595</u> | <u>\$ 806</u> | <u>\$ 4,041,354</u>          | <u>\$ 463</u>         | <u>\$ 81,890,218</u>          |

**Note 5 - Capital Assets**

Capital asset activity for the fiscal year ended June 30, 2021, was as follows:

|   | Balance<br>July 1, 2020 | Additions     | Deductions    | Balance<br>June 30, 2021 |
|---|-------------------------|---------------|---------------|--------------------------|
| Governmental Activities                     |                         |               |               |                          |
| Capital assets not being depreciated        |                         |               |               |                          |
| Land  | \$ 56,525,852           | \$ -          | \$ -          | \$ 56,525,852            |
| Construction in progress                    | 84,077,409              | 67,637,821    | 14,339,520    | 137,375,710              |
| Total capital assets not being depreciated  | 140,603,261             | 67,637,821    | 14,339,520    | 193,901,562              |
| Capital assets being depreciated            |                         |               |               |                          |
| Land improvements                           | 70,473,516              | -             | -             | 70,473,516               |
| Buildings and improvements                  | 468,596,043             | 14,339,520    | -             | 482,935,563              |
| Furniture and equipment                     | 17,083,376              | 273,363       | -             | 17,356,739               |
| Total capital assets being depreciated      | 556,152,935             | 14,612,883    | -             | 570,765,818              |
| Total capital assets                        | 696,756,196             | 82,250,704    | 14,339,520    | 793,346,420              |
| Accumulated depreciation                    |                         |               |               |                          |
| Land improvements                           | 27,282,618              | 3,112,860     | -             | 30,395,478               |
| Buildings and improvements                  | 177,091,906             | 10,442,804    | -             | 187,534,710              |
| Furniture and equipment                     | 12,877,332              | 423,033       | -             | 13,300,365               |
| Total accumulated depreciation              | 217,251,856             | 13,978,697    | -             | 231,230,553              |
| Governmental activities capital assets, net | \$ 479,504,340          | \$ 68,272,007 | \$ 14,339,520 | \$ 533,436,827           |

Depreciation expense was charged to governmental functions as follows:

|   |                      |
|---|----------------------|
| Governmental Activities                             |                      |
| Instruction   | \$ 8,510,593         |
| Supervision of instruction                          | 454,211              |
| Instructional library, media, and technology        | 89,064               |
| School site administration                          | 819,115              |
| Home-to-school transportation                       | 294,137              |
| Food services                                       | 610,652              |
| All other pupil services                            | 723,254              |
| Data processing                                     | 156,843              |
| All other administration                            | 435,488              |
| Plant services                                      | 1,642,536            |
| Ancillary services                                  | 13,443               |
| Community services                                  | 7,690                |
| Enterprise services                                 | 221,671              |
|   | <u>221,671</u>       |
| Total depreciation expenses governmental activities | <u>\$ 13,978,697</u> |

## Note 6 - Interfund Transactions

### Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances at June 30, 2021, between major governmental funds, non-major governmental funds, and non-major enterprise funds are as follows:

| Due To                       | Due From          |                              | Total               |
|------------------------------|-------------------|------------------------------|---------------------|
|                              | General Fund      | Non-Major Governmental Funds |                     |
| General Fund                 | \$ -              | \$ 700,945                   | \$ 700,945          |
| Non-Major Governmental Funds | 319,157           | -                            | 319,157             |
| Internal Service Fund        | -                 | 500,000                      | 500,000             |
|                              | <u>-</u>          | <u>500,000</u>               | <u>500,000</u>      |
| Total                        | <u>\$ 319,157</u> | <u>\$ 1,200,945</u>          | <u>\$ 1,520,102</u> |

The balance of \$557,173 due to the General Fund from the Cafeteria Non-Major Governmental Fund resulted from indirect costs and reimbursement of various service invoices.

A balance of \$500,000 due to the Internal Service Fund from the Child Development Non-Major Governmental Fund resulted from a temporary operating loan.

All remaining balance resulted for the time lag between the date that (1) interfund goods and services provide or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

### Operating Transfers

Interfund transfers for the year ended June 30, 2021, consisted of the following:

| Transfer To                  | General<br>Fund   | Transfer From<br>Non-Major<br>Governmental<br>Funds | Total                |
|------------------------------|-------------------|---|----------------------|
| General Fund                 | \$ -              | \$ 2,946  | \$ 2,946             |
| Non-Major Governmental Funds | 312,893           | 16,734,046  | 17,046,939           |
| Total                        | <u>\$ 312,893</u> | <u>\$ 16,736,992</u>                                | <u>\$ 17,049,885</u> |

|   |                      |
|---|----------------------|
| The General Fund transferred to the Charter School Non-Major Governmental Fund for operating contribution.  | \$ 312,893           |
| The County Schools Facilities Non-Major Governmental Fund transferred to the Special Reserve Non-Major Governmental Fund for Capital Outlay Projects to set aside funds received from OPSC for future high priority projects. | \$ 3,604,364         |
| The Capital Projects Non-Major Governmental Fund for Blended Component Units transferred to the Capital Facilities Non-Major Governmental Fund to cover qualifying capital outlay project costs.                              | 11,557,245           |
| The Capital Projects Non-Major Governmental Fund for Blended Component Units transferred to the Special Reserve Non-Major Governmental Fund for Capital Outlay Projects to cover qualifying capital outlay project costs      | 895,256              |
| The Debt Service Non-Major Governmental Fund for Blended Component Units transferred to the Capital Projects Non-Major Governmental Fund for Blended Component Units for excess funds remaining.                              | 677,181              |
| The Child Development Non-Major Governmental Fund transferred to the General Fund for residual interest earned on lapsed programs.  | <u>2,946</u>         |
| Total   | <u>\$ 17,049,885</u> |

### Note 7 - Long-Term Receivable

The proceeds from bonds issued by the Moreno Valley Unified School District Financing Authority (MVUSD FA) were used to purchase outstanding bonds of various Community Facilities Districts (CFDs). In accordance with the agreement between the MVUSD FA and CFDs, special tax assessments collected from the CFDs that benefitted will be used to repay the outstanding bonds issued by the MVUSD FA. The total amount of benefit provided by the MVUSD FA through the issuance of 2018 Special Tax Revenue Bonds was \$25,135,000. The total amount of \$23,465,000 was due from the CFDs as of June 30, 2021.



**Note 8 - Accounts Payable**

Accounts payable at June 30, 2021, consisted of the following:

|                       | General<br>Fund      | Building<br>Fund    | Non-Major<br>Governmental<br>Funds | Internal<br>Service<br>Fund | Total<br>Governmental<br>Activities |
|-----------------------|----------------------|---------------------|------------------------------------|-----------------------------|-------------------------------------|
| Vendor payables       | \$ 10,459,779        | \$ -                | \$ 33,545                          | \$ -                        | \$ 10,493,324                       |
| LCFF apportionment    | 40,212,824           | -                   | -                                  | -                           | 40,212,824                          |
| Salaries and benefits | 12,499,350           | -                   | 349,961                            | -                           | 12,849,311                          |
| Supplies              | 1,303,217            | 14,049              | 501,719                            | 15,000                      | 1,833,985                           |
| Services              | 2,506,828            | 9,616               | 41,863                             | 16,844                      | 2,575,151                           |
| Capital outlay        | 144,503              | 3,614,876           | 1,036,014                          | -                           | 4,795,393                           |
| Total                 | <u>\$ 67,126,501</u> | <u>\$ 3,638,541</u> | <u>\$ 1,963,102</u>                | <u>\$ 31,844</u>            | <u>\$ 72,759,988</u>                |

**Note 9 - Unearned Revenue**

Unearned revenue at June 30, 2021, consists of the following:

|                              | General<br>Fund     | Non-Major<br>Governmental<br>Funds | Total<br>Governmental<br>Activities |
|------------------------------|---------------------|------------------------------------|-------------------------------------|
| Federal financial assistance | \$ 4,454,744        | \$ 137,884                         | \$ 4,592,628                        |
| State categorical aid        | 2,034,160           | 518,186                            | 2,552,346                           |
| Other local                  | -                   | 36,973                             | 36,973                              |
| Total                        | <u>\$ 6,488,904</u> | <u>\$ 693,043</u>                  | <u>\$ 7,181,947</u>                 |

## Note 10 - Long-Term Liabilities Other than OPEB and Pensions

### Summary

The changes in the District's long-term liabilities other than OPEB and pensions during the year consisted of the following:

|                                 | Balance<br>July 1, 2020 | Additions            | Deductions             | Balance<br>June 30, 2021 | Due in<br>One Year   |
|---------------------------------|-------------------------|----------------------|------------------------|--------------------------|----------------------|
| General obligation bonds        | \$ 169,979,690          | \$ 77,684,288        | \$ (10,740,000)        | \$ 236,923,978           | \$ 10,960,000        |
| Qualified Zone Academy Bonds    | 5,000,000               | -                    | (5,000,000)            | -                        | -                    |
| Certificates of participation   | 8,030,000               | -                    | (1,000,000)            | 7,030,000                | 1,045,000            |
| MVUSD financing authority bonds | 20,620,000              | -                    | (570,000)              | 20,050,000               | 625,000              |
| Unamortized debt premiums       | 18,889,268              | 8,041,754            | (1,426,505)            | 25,504,517               | -                    |
| Compensated absences            | 5,586,471               | -                    | (188,484)              | 5,397,987                | -                    |
| Claims liability                | 4,116,229               | 509,413              | (561,236)              | 4,064,406                | 562,000              |
| Total                           | <u>\$ 232,221,658</u>   | <u>\$ 86,235,455</u> | <u>\$ (19,486,225)</u> | <u>\$ 298,970,888</u>    | <u>\$ 13,192,000</u> |

Payments for general obligation bonds are made in the Bond Interest and Redemption Fund. Payments for the certificates of participation, qualified zone academy bonds, and MVUSD financing authority bonds are made in the Debt Service Fund for Blended Component Units. Claims liability is paid from the Internal Service Fund. Payments for compensated absences are typically liquidated in the General Fund and other Non-Major Governmental Funds.

### General Obligation Bonds

The outstanding general obligation bonded debt is as follows:

| Issuance<br>Date | Final<br>Maturity<br>Date | Interest<br>Rate | Original<br>Issue | Bonds<br>Outstanding<br>July 1, 2020 | Issued               | Interest<br>Accreted | Redeemed               | Bonds<br>Outstanding<br>June 30, 2021 |
|------------------|---------------------------|------------------|-------------------|--------------------------------------|----------------------|----------------------|------------------------|---------------------------------------|
| 4/12/2007        | 8/1/2025                  | 4.00%-5.00%      | \$ 43,003,521     | \$ 29,189,690                        | \$ -                 | \$ 2,684,288         | \$ (5,725,000)         | \$ 26,148,978                         |
| 4/15/2015        | 8/1/2044                  | 2.00%-5.00%      | 103,000,000       | 88,060,000                           | -                    | -                    | (1,350,000)            | 86,710,000                            |
| 9/6/2018         | 8/1/2047                  | 3.00%-5.00%      | 56,000,000        | 52,730,000                           | -                    | -                    | (3,665,000)            | 49,065,000                            |
| 6/30/2021        | 8/1/2050                  | 0.20%-4.00%      | 75,000,000        | -                                    | 75,000,000           | -                    | -                      | 75,000,000                            |
|                  |                           |                  |                   | <u>\$ 169,979,690</u>                | <u>\$ 75,000,000</u> | <u>\$ 2,684,288</u>  | <u>\$ (10,740,000)</u> | <u>\$ 236,923,978</u>                 |

**2007 General Obligation Refunding Bonds**

On April 12, 2007, Moreno Valley Unified School District issued the 2007 General Obligation Refunding Bonds in the amount of \$43,003,521. The Refunding bonds were issued as current interest bonds and capital appreciation bonds with the value of the capital appreciation bonds accreting to \$27,986,479 and an aggregate principal debt service balance of \$70,990,000. The bonds were issued at an aggregate price of \$55,614,404 (representing the principal amount of \$43,003,521 plus an original issue premium of \$13,335,987 less cost of issuance of \$725,104). The bonds have a final maturity which occurs on August 1, 2025. A portion of the proceeds from the sale of the Refunding bonds will be used to defease the District's outstanding 2005 General Obligation Bonds, Series A. The remaining proceeds will be used to finance the renovation, acquisition, and construction of District buildings and facilities. At June 30, 2021, the principal outstanding was \$26,148,978. Unamortized premium received amounted to \$2,963,553.

**2014 General Obligation Bonds, Series A**

On April 15, 2015, Moreno Valley Unified School District issued the 2014 General Obligation Bonds, Series A in the amount of \$103,000,000 with interest rate yields of 2.00 to 5.00 percent. The bonds were issued as current interest bonds and a final maturity to occur on August 1, 2044. The net proceeds of \$111,463,926 (representing the principal amount of \$103,000,000 and premium of \$9,630,758, less cost of issuance of \$1,166,832) from the issuance will be used to finance the repair, upgrading, acquisition, construction and equipping of certain District property and facilities, and to pay the costs of issuing the Bonds. At June 30, 2021, the principal balance outstanding was \$86,710,000. Unamortized premium received on issuance of bonds amounted to \$7,704,606 as of June 30, 2021.

**2014 General Obligation Bonds, Series B**

On September 6, 2018, the District issued \$56,000,000 of the Moreno Valley Unified School District, 2014 General Obligation Bonds, Series B. The bonds were issued as current interest bonds. The bonds have a final maturity date of August 1, 2047, with interest yields of 3.0 to 5.0 percent. The bonds issued at an aggregate price of \$60,463,599 (including a premium of \$5,012,045 and after payment of \$548,446 for issuance costs). Proceeds from sale of bonds will be used to finance the repair, upgrading, acquisition, construction and equipping of certain District property and facilities, and pay the cost of issuing the bonds. At June 30, 2021, the principal balance outstanding was \$49,065,000. Unamortized premium received on issuance of bonds amounted to \$4,493,558 as of June 30, 2021.

**2014 General Obligation Bonds, Series C**

On June 30, 2021, the District issued \$75,000,000 of the Moreno Valley Unified School District, 2014 General Obligation Bonds, Series C. The bonds were issued as current interest bonds. The bonds have a final maturity date of August 1, 2050, with interest yields of 0.2 to 4.0 percent. The bonds issued at an aggregate price of \$82,335,378 (including a premium of \$8,041,754 and after payment of \$706,376 for issuance costs). Proceeds from sale of bonds will be used to finance the repair, upgrading, acquisition, construction and equipping of certain District property and facilities, and pay the cost of issuing the bonds. At June 30, 2021, the principal balance outstanding was \$75,000,000. Unamortized premium received on issuance of bonds amounted to \$8,041,754 as of June 30, 2021.

Moreno Valley Unified School District

Notes to Financial Statements

June 30, 2021

The general obligation bonds mature as follows:

| Fiscal Year | Principal<br>Including Accreted<br>Interest to Date | Accreted<br>Interest | Current<br>Interest to<br>Maturity | Total                 |
|-------------|---|----------------------|------------------------------------|-----------------------|
| 2022        | \$ 10,617,344                                       | \$ 342,656           | \$ 12,718,565                      | \$ 23,678,565         |
| 2023        | 8,870,282   | 1,019,718            | 13,959,846                         | 23,849,846            |
| 2024        | 9,223,889   | 1,696,111            | 14,232,020                         | 25,152,020            |
| 2025        | 8,603,595   | 2,366,405            | 13,652,810                         | 24,622,810            |
| 2026        | 4,468,868   | 2,276,132            | 10,380,485                         | 17,125,485            |
| 2027-2031   | 9,400,000   | -                    | 38,169,313                         | 47,569,313            |
| 2032-2036   | 22,660,000  | -                    | 35,046,543                         | 57,706,543            |
| 2037-2041   | 40,875,000  | -                    | 28,933,812                         | 69,808,812            |
| 2042-2046   | 62,770,000  | -                    | 17,563,137                         | 80,333,137            |
| 2047-2048   | 59,435,000  | -                    | 5,248,274                          | 64,683,274            |
| Total       | <u>\$ 236,923,978</u>                               | <u>\$ 7,701,022</u>  | <u>\$ 189,904,805</u>              | <u>\$ 434,529,805</u> |

**2018 Moreno Valley Unified School Financing Authority Bonds**

On June 18, 2018, Moreno Valley Unified School Financing Authority issued the 2018 Special Tax Revenue Bonds in the amount of \$21,730,000. The special tax revenue bonds were issued as current interest bonds. The bonds were issued at an aggregate price of \$23,354,063 (presenting the principal amount of \$21,730,000 plus an original issue premium of \$1,917,418, less cost of issuance of \$293,355). The bonds have a final maturity of September 1, 2037 and interest rates of 3.00 to 5.00 percent. Proceeds from the special tax revenue bonds were used to purchase outstanding obligations for CFDs 2004-3, 2004-5, 2005-2, and 2005-3. On June 30, 2021, the principal balance outstanding on the 2018 Special Tax Revenue bonds was \$20,050,000.

The Special Tax Revenue Bonds mature as follows:

| Fiscal Year | Principal            | Interest            | Total                |
|-------------|----------------------|---------------------|----------------------|
| 2022        | \$ 625,000           | \$ 919,075          | \$ 1,544,075         |
| 2023        | 685,000              | 892,875             | 1,577,875            |
| 2024        | 735,000              | 864,475             | 1,599,475            |
| 2025        | 780,000              | 834,175             | 1,614,175            |
| 2026        | 845,000              | 797,450             | 1,642,450            |
| 2027-2031   | 5,495,000            | 3,238,500           | 8,733,500            |
| 2032-2036   | 8,040,000            | 1,560,375           | 9,600,375            |
| 2037-2038   | 2,845,000            | 88,463              | 2,933,463            |
| Total       | <u>\$ 20,050,000</u> | <u>\$ 9,195,388</u> | <u>\$ 29,245,388</u> |

**2014 Refunding Certificates of Participation**

In February 27, 2014, the Moreno Valley Unified School District, pursuant to a lease/purchase agreement with the Moreno Valley Unified School District School Facilities Corporation, issued \$13,280,000 in Certificates of Participation. The certificates were issued to defease the remaining balance of 2005 Refunding Certificates of Participation and pay for the costs of issuance incurred in connection with the execution and delivery of the certificates. The certificates were issued at a fixed interest rate of 3.00 to 5.00 percent and the certificates have a final maturity to occur on March 1, 2027. At June 30, 2021, the principal balance outstanding was \$7,030,000.

| Year Ending<br>June 30, | Principal           | Interest            | Total               |
|-------------------------|---------------------|---------------------|---------------------|
| 2022                    | \$ 1,045,000        | \$ 338,400          | \$ 1,383,400        |
| 2023                    | 1,090,000           | 286,150             | 1,376,150           |
| 2024                    | 1,140,000           | 231,650             | 1,371,650           |
| 2025                    | 1,195,000           | 174,650             | 1,369,650           |
| 2026                    | 1,250,000           | 114,900             | 1,364,900           |
| 2027                    | 1,310,000           | 52,400              | 1,362,400           |
| Total                   | <u>\$ 7,030,000</u> | <u>\$ 1,198,150</u> | <u>\$ 8,228,150</u> |

**2005 Certificates of Participation (Qualified Academy Zone Bonds)**

On December 15, 2005, the District, pursuant to a sublease agreement with the Moreno Valley Unified School District Facilities Corporation (the Corporation), issued \$5,000,000 Certificates of Participation, Series 2005 (Qualified Academy Zone Bonds) (QZAB). The District has been granted authorization from the State Superintendent of Public Instruction to issue securities in an aggregate principal amount not to exceed \$5,000,000 in accordance with the qualified zone academy bonds tax credit program found in Section 1397E of the Internal Revenue Code of 1986 and State regulations, to finance certain projects at qualified zone academies within the District. The District and the Corporation, in order to facilitate the financing of projects qualified under the QZAB Program, entered into a lease arrangement by which the District will lease to the Corporation those certain parcels of real property located within the District and pursuant to a sublease, the Corporation will sublease the property to the District, with the District required to pay base rental to the Corporation. The annual base rental payment of \$497,283 to begin December 29, 2006, will be deposited with U.S. Bank into an interest generating investment to produce sufficient income to repay the \$5,000,000 certificates upon maturity on December 29, 2021. At June 30, 2021, there was no principal balance outstanding.

**Claims Liability**

Liabilities associated with workers' compensation and property and liability claims are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claim liabilities are based upon estimated ultimate cost of settling the claims, considering recent claim settlement trends including the frequency and amount of payouts and other economic and social factors. The liability for workers' compensation and property and liability claims are reported in the Internal Service Fund. The outstanding claims liability for workers' compensation and property and liability at June 30, 2021, amounted to \$3,361,643 and \$702,763, respectively, using a discount factor of 0.5 percent for both.

### Compensated Absences

Compensated absences (unpaid employee vacation) for the District at June 30, 2021, amounted to \$5,397,987.

### Note 11 - Other Postemployment Benefits (OPEB) Liability

For the fiscal year ended June 30, 2021, the District reported net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

| OPEB Plan                              | Net OPEB Liability   | Deferred Outflows of Resources | Deferred Inflows of Resources | OPEB Expense        |
|--|----------------------|--------------------------------|-------------------------------|---------------------|
| Retiree Health Plan                    | \$ 39,876,260        | \$ 6,227,938                   | \$ 932,210                    | \$ 3,454,112        |
| Medicare Premium Payment (MPP) Program | 2,365,778            | -                              | -                             | 287,348             |
| Total                                  | <u>\$ 42,242,038</u> | <u>\$ 6,227,938</u>            | <u>\$ 932,210</u>             | <u>\$ 3,741,460</u> |

The details of each plan are as follows:

#### District Plan

##### Plan Administration

The management of the Plan is vested with the governing board of the District. The Public Agency Retirement Services (PARS) administers the accumulation of funds and payments of benefits for the Moreno Valley Unified School District's Postemployment Benefit Plan (the Plan). The plan is an agent multi-employer defined benefit plan that is used to provide postemployment benefits other than pension (OPEB) for eligible retirees and their spouses.

##### Plan Membership

At June 30, 2021, the Plan membership consisted of the following:

|   |                     |
|---|---------------------|
| Inactive employees or beneficiaries currently receiving benefits payments | 273                 |
| Active employees  | <u>2,969</u>        |
| Total   | <u><u>3,242</u></u> |

##### Benefits Provided

The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The District's governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

## Contributions

The contribution requirements of the Plan members and the District are established and may be amended by the District, the Teacher Education Association (TEA), the local California Service Employees Association (CSEA), and unrepresented groups. Voluntary contributions are based on projected pay-as-you-go financing requirements, and any additional amounts to prefund benefits with the District, TEA, CSEA, and the unrepresented groups are based on availability of funds. For fiscal year 2020-2021, the District contributed \$2,716,175 to the Plan, all of which was used for current premiums.

## Net OPEB Liability of the District

The District's net OPEB liability of \$39,879,260 was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019. The components of the net OPEB liability of the District at June 30, 2021, were as follows:

|   |                      |
|---|----------------------|
| Total OPEB liability  | \$ 42,008,114        |
| Plan fiduciary net position   | <u>(2,131,854)</u>   |
| Net OPEB liability  | <u>\$ 39,876,260</u> |
| Plan fiduciary net position as a percentage of the total OPEB liability | <u>5.07%</u>         |

## Actuarial Assumptions

The net OPEB liability as of June 30, 2021 was determined by applying updated procedures to the financial reporting actuarial valuation as of June 30, 2019 and rolling forward the total OPEB liability to June 30, 2020. The following assumptions were applied to all periods included in the measurement, unless otherwise specified:

|                             |  |
|-----------------------------|--|
| Inflation                   | 2.25 percent   |
| Salary increases            | 3.00 percent, average, including inflation                             |
| Investment rate of return   | 2.20 percent, net of OPEB plan investment expense, including inflation |
| Healthcare cost trend rates | 6.00 percent at 2020 decreasing to 4.45 percent                        |

The discount rate was based on the Bond Buyer 20-bond General Obligation Index.

Mortality rates were based on the RP-2014 Employee and Healthy Annuitant Mortality Tables for males or females, as appropriate, projected using a generational projection based on 100 percent of scale MP-2016 for years 2014 through 2029, 50 percent of MP-2016 for years 2030 through 2049, and 20 percent of MP-2016 for 2050 and thereafter.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actual experience study through June 30, 2019.

**Changes in the Net OPEB Liability**

|   | Increase (Decrease)            |                                       |                                    |
|---|--------------------------------|---------------------------------------|------------------------------------|
|   | Total OPEB<br>Liability<br>(a) | Plan Fiduciary<br>Net Position<br>(b) | Net OPEB<br>Liability<br>(a) - (b) |
| Balance, June 30, 2020                                      | \$ 38,364,197                  | \$ 763,425                            | \$ 37,600,772                      |
| Service cost  | 1,921,042                      | -                                     | 1,921,042                          |
| Interest  | 1,354,847                      | -                                     | 1,354,847                          |
| Employer contribution                                       | -                              | 4,469,615                             | (4,469,615)                        |
| Difference between expected and actual<br>experience        | (17,382)                       | -                                     | (17,382)                           |
| Changes of assumptions                                      | 3,518,661                      | -                                     | 3,518,661                          |
| Expected investment income, net of<br>investment expense    | -                              | 85,896                                | (85,896)                           |
| Difference between expected and actual<br>investment income | -                              | (46,218)                              | 46,218                             |
| Benefit payments  | (3,133,251)                    | (3,133,251)                           | -                                  |
| Administrative expense                                      | -                              | (7,613)                               | 7,613                              |
| Net change in total OPEB liability                          | 3,643,917                      | 1,368,429                             | 2,275,488                          |
| Balance, June 30, 2021                                      | \$ 42,008,114                  | \$ 2,131,854                          | \$ 39,876,260                      |

Changes of assumptions and other inputs reflect a change in the investment rate of return from 3.50 percent in 2019 to 2.20 percent in 2020.

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is one percent lower or one percent higher than the current discount rate:

| Discount Rate                 | Net OPEB<br>Liability |
|-------------------------------|-----------------------|
| 1% decrease (1.20%)           | \$ 42,776,134         |
| Current discount rate (2.20%) | 39,876,260            |
| 1% increase (3.20%)           | 37,143,241            |



### Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percent lower or one percent higher than the current healthcare costs trend rates:

| Healthcare Cost Trend Rates                                  | Net OPEB Liability |
|--|--------------------|
| 1% decrease (5.0% decreasing to 3.5%)                        | \$ 39,223,927      |
| Current healthcare cost trend rate (6.0% decreasing to 4.5%) | 39,876,260         |
| 1% increase (7.0% decreasing to 5.5%)                        | 40,585,051         |

### OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB

For the year ended June 30, 2021, the District recognized OPEB expense of \$3,454,112. At June 30, 2021, the District reported deferred outflows of resources and deferred inflow of resources related to OPEB from the following sources:

|   | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|---|-----------------------------------|----------------------------------|
| OPEB contributions subsequent to measurement date                             | \$ 2,716,175                      | \$ -                             |
| Differences between expected and actual experience                            | -                                 | 605,567                          |
| Changes of assumptions  | 87,980                            | 18,227                           |
| Net difference between projected and actual earnings on OPEB plan investments | <u>3,423,783</u>                  | <u>308,416</u>                   |
| Total   | <u>\$ 6,227,938</u>               | <u>\$ 932,210</u>                |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year Ended<br>June 30, | Deferred<br>Outflows/(Inflows)<br>of Resources |
|------------------------|--|
| 2022                   | \$ 256,507                                     |
| 2023                   | 257,704  |
| 2024                   | 266,219  |
| 2025                   | 249,215  |
| 2026                   | 274,242  |
| Thereafter             | <u>1,275,666</u>                               |
| Total                  | <u>\$ 2,579,553</u>                            |

## **Medicare Premium Payment (MPP) Program**

### **Plan Description**

The Medicare Premium Payment (MPP) Program is administered by the California State Teachers' Retirement System (CalSTRS). The MPP Program is a cost-sharing multiple-employer other postemployment benefit plan (OPEB) established pursuant to Chapter 1032, Statutes 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers' Health Benefits Fund (THBF).

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2019 annual actuarial valuation report, Medicare Premium Payment Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

### **Benefits Provided**

The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the State Teachers Retirement Plan (STRP) Defined Benefit (DB) Program who were retired or began receiving a disability allowance prior to July 1, 2012 and were not eligible for premium free Medicare Part A. The payments are made directly to the Centers for Medicare and Medicaid Services (CMS) on a monthly basis.

The MPP Program is closed to new entrants as members who retire after July 1, 2012, are not eligible for coverage under the MPP Program.

The MPP Program is funded on a pay-as-you go basis from a portion of monthly District benefit payments. In accordance with California *Education Code* Section 25930, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

### **Net OPEB Liability and OPEB Expense**

At June 30, 2021, the District reported a liability of \$2,365,778 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019. The District's proportion of the net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB Plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2020 and June 30, 2019, respectively, was 0.5582 percent, and 0.5581 percent, resulting in a net increase in the proportionate share of 0.0001 percent.

For the year ended June 30, 2021, the District recognized OPEB expense of \$287,348.

### Actuarial Methods and Assumptions

The June 30, 2020 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2019, and rolling forward the total OPEB liability to June 30, 2020, using the assumptions listed in the following table:

|   |  |                                       |
|---|--|---------------------------------------|
| Measurement Date                        | June 30, 2020                          | June 30, 2019                         |
| Valuation Date                          | June 30, 2019                          | June 30, 2018                         |
| Experience Study                        | June 30, 2014 through<br>June 30, 2018 | July 1, 2010 through<br>June 30, 2015 |
| Actuarial Cost Method                   | Entry age normal                       | Entry age normal                      |
| Investment Rate of Return               | 2.21%                                  | 3.50%                                 |
| Medicare Part A Premium Cost Trend Rate | 4.50%                                  | 3.70%                                 |
| Medicare Part B Premium Cost Trend Rate | 5.40%                                  | 4.10%                                 |

For the valuation as of June 30, 2019, CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among our members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP 2019) table, issued by the Society of Actuaries.

Assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members' age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 294 or an average of 0.18 percent of the potentially eligible population (159,339).

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2020, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the State Treasurer.

### Discount Rate

The discount rate used to measure the total OPEB liability as of June 30, 2020, is 2.21 percent. As the MPP Program is funded on a pay-as-you-go basis as previously noted, the OPEB Plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, a discount rate of 2.21 percent, which is the Bond Buyer 20-Bond GO Index from Bondbuyer.com as of June 30, 2020, was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate decreased 1.29 percent from 3.50 percent as of June 30, 2019.

**Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the District's proportionate share of the net OPEB liability calculated using the current discount rate, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

| Discount Rate                 | Net OPEB<br>Liability |
|-------------------------------|-----------------------|
| 1% decrease (1.21%)           | \$ 2,616,026          |
| Current discount rate (2.21%) | 2,365,778             |
| 1% increase (3.21%)           | 2,152,834             |

**Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Medicare Costs Trend Rates**

The following presents the District's proportionate share of the net OPEB liability calculated using the Medicare costs trend rates, as well as what the net OPEB liability would be if it were calculated using Medicare costs trend rates that are one percent lower or higher than the current rates:

| Medicare Costs Trend Rate   | Net OPEB<br>Liability |
|---|-----------------------|
| 1% decrease (3.50% Part A and 4.40% Part B)                       | \$ 2,145,131          |
| Current Medicare costs trend rate (4.50% Part A and 5.40% Part B) | 2,365,778             |
| 1% increase (5.50% Part A and 6.40% Part B)                       | 2,619,783             |

**Note 12 - Non-Obligatory Debt**

Non-obligatory debt relates to debt issuances issued by the Community Facility Districts, as authorized by the Mello-Roos Community Facilities Act of 1982 as amended, are payable from special taxes levied on property within the Community Facilities Districts according to a methodology approved by the voters within the District. Neither the faith and credit nor taxing power of the District is pledged to the payment of the bonds. Reserves have been established from the bond proceeds to meet delinquencies, should they occur. If delinquencies occur beyond the amounts held in those reserves, the District has no duty to pay the delinquency out of any available funds of the District. The District acts solely as an agent for those paying taxes levied and the bondholders. The Community Facilities District Special Tax Bonds include several Community Facilities Districts with a remaining balance as of June 30, 2021, of \$88,940,000.

**Note 13 - Fund Balances**

Fund balances are composed of the following elements:

|                                       | General<br>Fund       | Building<br>Fund     | Non-Major<br>Governmental<br>Funds | Total                 |
|---------------------------------------|-----------------------|----------------------|------------------------------------|-----------------------|
| <b>Nonspendable</b>                   |                       |                      |                                    |                       |
| Revolving cash                        | \$ 50,000             | \$ -                 | \$ 85                              | \$ 50,085             |
| Stores inventories                    | -                     | -                    | 423,906                            | 423,906               |
| Prepaid expenditures                  | 562,304               | -                    | -                                  | 562,304               |
| <b>Total nonspendable</b>             | <b>612,304</b>        | <b>-</b>             | <b>423,991</b>                     | <b>1,036,295</b>      |
| <b>Restricted</b>                     |                       |                      |                                    |                       |
| Legally restricted programs           | 28,781,832            | -                    | -                                  | 28,781,832            |
| Student activity                      | -                     | -                    | 624,761                            | 624,761               |
| Adult education                       | -                     | -                    | 782,586                            | 782,586               |
| Child development                     | -                     | -                    | 86,100                             | 86,100                |
| Food service                          | -                     | -                    | 10,840,460                         | 10,840,460            |
| Capital projects                      | -                     | 74,150,325           | 47,878,241                         | 122,028,566           |
| Debt services                         | -                     | -                    | 35,752,772                         | 35,752,772            |
| <b>Total restricted</b>               | <b>28,781,832</b>     | <b>74,150,325</b>    | <b>95,964,920</b>                  | <b>198,897,077</b>    |
| <b>Assigned</b>                       |                       |                      |                                    |                       |
| Adult education                       | -                     | -                    | 88,302                             | 88,302                |
| Vacation payable                      | 5,397,987             | -                    | -                                  | 5,397,987             |
| Reserve for LCAP                      | 6,887,459             | -                    | -                                  | 6,887,459             |
| Technology lease                      | 3,500,000             | -                    | -                                  | 3,500,000             |
| Reserve for deficit spending          | 74,440,050            | -                    | -                                  | 74,440,050            |
| Capital projects                      | -                     | -                    | 34,745,915                         | 34,745,915            |
| <b>Total assigned</b>                 | <b>90,225,496</b>     | <b>-</b>             | <b>34,834,217</b>                  | <b>125,059,713</b>    |
| <b>Unassigned</b>                     |                       |                      |                                    |                       |
| Reserve for economic<br>uncertainties | 13,736,337            | -                    | -                                  | 13,736,337            |
| <b>Total</b>                          | <b>\$ 133,355,969</b> | <b>\$ 74,150,325</b> | <b>\$ 131,223,128</b>              | <b>\$ 338,729,422</b> |

## **Note 14 - Risk Management**

### **Property and Liability**

The District's property and liability risks are financed on a combination of self-insured and risk transfer basis.

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. In the current fiscal year, the District participated in the Southern California Regional Liability Excess Fund (SCR), a public entity risk pool, for property and liability insurance coverage. Settled claims have not exceeded the insured coverage in any of the past three years. There has not been a significant reduction in coverage from prior year.

In prior years, the District established a fund to self-insure itself for property and liability coverage. The property and liability experience of the District was calculated and applied to a premium rate, which was utilized to charge funds for the administration of the program. Activity and related claims liability for these claims are recorded in an Internal Service Fund.

### **Workers' Compensation**

The District's workers' compensation risks are financed on a combination of self-insured and risk transfer basis.

In the current fiscal year, the District participated in Protected Insurance Program for Schools (PIPS) joint powers agency. The intent of which is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in PIPS. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all participants. Each participant pays its workers' compensation premium based on its individual rate.

In prior years, the District established a fund to self-insure itself for workers' compensation coverage. The workers' compensation experience of the District was calculated and applied to a premium rate, which was utilized to charge funds for the administration of the program. Activity and related claims liability for these claims is recorded in an Internal Service Fund.

### **Employee Medical Benefits**

The District has contracted with Self Insured Schools of California III (SISC III) to provide employee medical and surgical benefits. Dental and vision coverage is provided through the purchase of commercial insurance. The District provides benefits to District employees electing to participate in the plan by paying a premium based on the number of employees participating in the plan.

### **Claim Liabilities**

The District records an estimated liability for indemnity torts and other claims against the District. Claims liabilities are based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses) and an estimate for claims incurred, but not reported based on historical experience.

**Unpaid Claims Liabilities**

The fund establishes a liability for both reported and unreported events, which includes estimates of both future payments of losses and related claim adjustment expenses. The following represent the changes in approximate aggregate liabilities for the District from July 1, 2019 to June 30, 2021:

|   | Workers'<br>Compensation | Property<br>and Liability | Total        |
|---|--------------------------|---------------------------|--------------|
| Liability Balance, July 1, 2019                 | \$ 7,000,235             | \$ 810,782                | \$ 7,811,017 |
| Claims and changes in estimates                 | (2,128,553)              | 283,466                   | (1,845,087)  |
| Claims payments                                 | (1,510,039)              | (339,662)                 | (1,849,701)  |
| Liability Balance, June 30, 2020                | 3,361,643                | 754,586                   | 4,116,229    |
| Claims and changes in estimates                 | 228,322                  | 281,091                   | 509,413      |
| Claims payments                                 | (228,322)                | (332,914)                 | (561,236)    |
| Liability Balance, June 30, 2021                | \$ 3,361,643             | \$ 702,763                | \$ 4,064,406 |
| Assets available to pay claims at June 30, 2021 | \$ 8,009,735             | \$ 676,902                | \$ 8,686,637 |

**Note 15 - Employee Retirement Systems**

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

For the fiscal year ended June 30, 2021, the District reported its proportionate share of net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

| Pension Plan | Net<br>Pension Liability | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources | Pension Expense |
|--------------|--------------------------|-----------------------------------|----------------------------------|-----------------|
| CalSTRS      | \$ 310,477,774           | \$ 80,905,784                     | \$ 13,563,467                    | \$ 40,911,947   |
| CalPERS      | 146,704,073              | 25,930,871                        | 1,010,569                        | 29,893,614      |
| Total        | \$ 457,181,847           | \$ 106,836,655                    | \$ 14,574,036                    | \$ 70,805,561   |

The details of each plan are as follows:

### **California State Teachers' Retirement System (CalSTRS)**

#### **Plan Description**

The District contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2019, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

#### **Benefits Provided**

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP.

The District contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.



The STRP provisions and benefits in effect at June 30, 2021, are summarized as follows:

|   | STRP Defined Benefit Program      |                                |
|---|-----------------------------------|--------------------------------|
|   | On or before<br>December 31, 2012 | On or after<br>January 1, 2013 |
| Hire date   |                                   |                                |
| Benefit formula   | 2% at 60                          | 2% at 62                       |
| Benefit vesting schedule                                  | 5 years of service                | 5 years of service             |
| Benefit payments  | Monthly for life                  | Monthly for life               |
| Retirement age  | 60                                | 62                             |
| Monthly benefits as a percentage of eligible compensation | 2.0% - 2.4%                       | 2.0% - 2.4%                    |
| Required employee contribution rate                       | 10.25%                            | 10.205%                        |
| Required employer contribution rate                       | 16.15%                            | 16.15%                         |
| Required state contribution rate                          | 10.328%                           | 10.328%                        |

### Contributions

Required member, District and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2021, are presented above and the District's total contributions were \$28,625,623.

### Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District were as follows:

|  |                       |
|--|-----------------------|
| Total Net Pension Liability, Including State Share       |                       |
| Proportionate share of net pension liability             | \$ 310,477,774        |
| State's proportionate share of the net pension liability | <u>160,051,329</u>    |
| Total  | <u>\$ 470,529,103</u> |

The net pension liability was measured as of June 30, 2020. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The District's proportionate share for the measurement period June 30, 2020 and June 30, 2019, respectively, was 0.3204 percent and 0.3155 percent, resulting in a net increase in the proportionate share of 0.0049 percent.

For the year ended June 30, 2021, the District recognized pension expense of \$40,911,947. In addition, the District recognized pension expense and revenue of \$22,421,621 for support provided by the State. On June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|  | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|--|-----------------------------------|----------------------------------|
| Pension contributions subsequent to measurement date   | \$ 28,625,623                     | \$ -                             |
| Change in proportion and differences between contributions<br>made and District's proportionate share of contributions | 14,081,165                        | 4,807,462                        |
| Differences between projected and actual earnings<br>on pension plan investments                                       | 7,375,165                         | -                                |
| Differences between expected and actual experience<br>in the measurement of the total pension liability                | 547,851                           | 8,756,005                        |
| Changes of assumptions   | 30,275,980                        | -                                |
|  | <u>\$ 80,905,784</u>              | <u>\$ 13,563,467</u>             |
| Total  |                                   |                                  |

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

| Year Ended<br>June 30, | Deferred<br>Outflows/(Inflows)<br>of Resources |
|------------------------|--|
| 2022                   | \$ (4,500,281)                                 |
| 2023                   | 2,512,854                                      |
| 2024                   | 5,013,425                                      |
| 2025                   | 4,349,167                                      |
|                        | <u>\$ 7,375,165</u>                            |
| Total                  |  |

The deferred outflows/(inflows) of resources related to the change in proportionate and differences between contributions made and District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARS�) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARS� for the measurement period is seven years and will be recognized in pension expense as follows:

| Year Ended<br>June 30, | Deferred<br>Outflows/(Inflows)<br>of Resources |
|------------------------|--|
| 2022                   | \$ 7,155,632                                   |
| 2023                   | 11,430,720                                     |
| 2024                   | 10,338,523                                     |
| 2025                   | 1,386,197                                      |
| 2026                   | 490,799  |
| Thereafter             | 539,658  |
| Total                  | <u>\$ 31,341,529</u>                           |

#### Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2019, and rolling forward the total pension liability to June 30, 2020. The financial reporting actuarial valuation as of June 30, 2019, used the following methods and assumptions, applied to all prior periods included in the measurement:

|                           |                                    |
|---------------------------|------------------------------------|
| Valuation date            | June 30, 2019                      |
| Measurement date          | June 30, 2020                      |
| Experience study          | July 1, 2015 through June 30, 2018 |
| Actuarial cost method     | Entry age normal                   |
| Discount rate             | 7.10%                              |
| Investment rate of return | 7.10%                              |
| Consumer price inflation  | 2.75%                              |
| Wage growth               | 3.50%                              |

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance-PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2020, are summarized in the following table:

| Asset Class                | Assumed Asset Allocation | Long-Term Expected Real Rate of Return |
|----------------------------|--------------------------|--|
| Public equity              | 42%                      | 4.8%                                   |
| Real estate                | 15%                      | 3.6%                                   |
| Private equity             | 13%                      | 6.3%                                   |
| Fixed income               | 12%                      | 1.3%                                   |
| Risk mitigating strategies | 10%                      | 1.8%                                   |
| Inflation sensitive        | 6%                       | 3.3%                                   |
| Cash/liquidity             | 2%                       | -0.4%                                  |

#### Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

| Discount Rate                 | Net Pension Liability |
|-------------------------------|-----------------------|
| 1% decrease (6.10%)           | \$ 469,088,669        |
| Current discount rate (7.10%) | 310,477,774           |
| 1% increase (8.10%)           | 179,522,146           |

## California Public Employees Retirement System (CalPERS)

### Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2019 annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/forms-publications>.

### Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2021, are summarized as follows:

|   | School Employer Pool (CalPERS)    |                                |
|---|-----------------------------------|--------------------------------|
|   | On or before<br>December 31, 2012 | On or after<br>January 1, 2013 |
| Hire date   |                                   |                                |
| Benefit formula   | 2% at 55                          | 2% at 62                       |
| Benefit vesting schedule                                  | 5 years of service                | 5 years of service             |
| Benefit payments  | Monthly for life                  | Monthly for life               |
| Retirement age  | 55                                | 62                             |
| Monthly benefits as a percentage of eligible compensation | 1.1% - 2.5%                       | 1.0% - 2.5%                    |
| Required employee contribution rate                       | 7.00%                             | 7.00%                          |
| Required employer contribution rate                       | 20.70%                            | 20.70%                         |

## Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2021, are presented above and the total District contributions were \$14,009,951.

## Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

As of June 30, 2021, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$146,704,073. The net pension liability was measured as of June 30, 2020. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2020 and June 30, 2019, respectively, was 0.4781 percent and 0.4690 percent, resulting in a net increase in the proportionate share of 0.0091 percent.

For the year ended June 30, 2021, the District recognized pension expense of \$29,893,614. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|---|-----------------------------------|----------------------------------|
| Pension contributions subsequent to measurement date  | \$ 14,009,951                     | \$ -                             |
| Change in proportion and differences between contributions made and District's proportionate share of contributions | 1,052,965                         | 1,010,569                        |
| Differences between projected and actual earnings on pension plan investments                                       | 3,053,913                         | -                                |
| Differences between expected and actual experience in the measurement of the total pension liability                | 7,276,072                         | -                                |
| Changes of assumptions  | 537,970                           | -                                |
|   | <u>\$ 25,930,871</u>              | <u>\$ 1,010,569</u>              |
| Total   | <u>\$ 25,930,871</u>              | <u>\$ 1,010,569</u>              |

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

| <u>Year Ended<br/>June 30,</u> | <u>Deferred<br/>Outflows/(Inflows)<br/>of Resources</u> |
|--------------------------------|---|
| 2022                           | \$ (1,142,837)  |
| 2023                           | 1,019,371   |
| 2024                           | 1,771,833   |
| 2025                           | 1,405,546   |
| Total                          | <u>\$ 3,053,913</u>                                     |

The deferred outflows/(inflows) of resources related to the change in proportion and differences between contributions made and the District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARS�) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARS� for the measurement period is 4.1 years and will be recognized in pension expense as follows:

| <u>Year Ended<br/>June 30,</u> | <u>Deferred<br/>Outflows/(Inflows)<br/>of Resources</u> |
|--------------------------------|---|
| 2022                           | \$ 5,051,721  |
| 2023                           | 2,351,120   |
| 2024                           | 431,746   |
| 2025                           | 21,851  |
| Total                          | <u>\$ 7,856,438</u>                                     |

### Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2019, and rolling forward the total pension liability to June 30, 2020. The financial reporting actuarial valuation as of June 30, 2019, used the following methods and assumptions, applied to all prior periods included in the measurement:

|                           |                                    |
|---------------------------|------------------------------------|
| Valuation date            | June 30, 2019                      |
| Measurement date          | June 30, 2020                      |
| Experience study          | July 1, 1997 through June 30, 2015 |
| Actuarial cost method     | Entry age normal                   |
| Discount rate             | 7.15%                              |
| Investment rate of return | 7.15%                              |
| Consumer price inflation  | 2.50%                              |
| Wage growth               | Varies by entry age and service    |

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90 percent of scale MP-2016.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

| Asset Class      | Assumed Asset<br>Allocation | Long-Term<br>Expected Real<br>Rate of Return |
|------------------|-----------------------------|--|
| Global equity    | 50%                         | 5.98%  |
| Fixed income     | 28%                         | 2.62%  |
| Inflation assets | 0%                          | 1.81%  |
| Private equity   | 8%                          | 7.23%  |
| Real assets      | 13%                         | 4.93%  |
| Liquidity        | 1%                          | -0.92%                                       |



### Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

| <u>Discount Rate</u>          | <u>Net Pension Liability</u> |
|-------------------------------|------------------------------|
| 1% decrease (6.15%)           | \$ 210,913,857               |
| Current discount rate (7.15%) | 146,704,073                  |
| 1% increase (8.15%)           | 93,413,174                   |

### On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$18,113,058 (10.328 percent of annual payroll). Contributions are no longer appropriated in the annual Budget Act for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements. On behalf payments have been included in the calculation of available reserves, and have been included in the budgeted amounts reported in the General Fund - Budgetary Comparison Schedule.

## **Note 16 - Commitments and Contingencies**

### **Grants**

The District received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2021.

### **Litigation**

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2021.

## **Note 17 - Participation in Public Entity Risk Pools**

The District is a member of the Southern California Regional Liability Excess Fund (SCR), Self-Insured Schools of California III (SISC III), and Protected Insurance Program for Schools (PIPS) joint powers authorities. The District pays an annual premium to SCR for liability and property coverage. Payments for health benefits are paid to SISC III. The District pays monthly premiums to PIPS for workers' compensation coverage. The relationship between the District and the pools are such that the pools are not component units of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of their member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are generally available from the entities.

During the year ended June 30, 2021, the District made a payment of \$1,937,238, \$41,494,353, and \$7,205,519 to SCR, SISC III, and PIPS, respectively, for the coverage noted above.

**Note 18 - Restatement of Prior Year Net Position and Fund Balance**

As of July 1, 2020, the District adopted GASB Statement No. 84, *Fiduciary Activities* (GASB 84). As a result of the implementation of GASB 84, the District has reclassified its associated student body activity previously reported as fiduciary funds to a governmental fund – Student Activity Fund. Additionally, the District restated its custodial funds beginning net position that were previously reported as liabilities. The following table describes the effects of the implementation on beginning fund balance/net position.

|   | Non-Major<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|------------------------------------|--------------------------------|
| Beginning Fund Balance previously reported at June 30, 2020                               | \$ 133,762,927                     | \$ 280,393,420                 |
| Reclassification of student activity funds from agency funds<br>to a special revenue fund | <u>739,879</u>                     | <u>739,879</u>                 |
| Fund Balance - Beginning as Restated at July 1, 2020                                      | <u>\$ 134,502,806</u>              | <u>\$ 281,133,299</u>          |
| <b>Custodial Funds</b>  |                                    |                                |
| Beginning Net Position Fiduciary Funds Reported at June 30, 2020                          |                                    | \$ -                           |
| Reclassification of agency funds to custodial funds                                       |                                    | <u>17,197,492</u>              |
| Fund Balance - Beginning as Restated  |                                    | <u>\$ 17,197,492</u>           |
| <b>Governmental Activities</b>  |                                    |                                |
| Beginning Net Position as previously reported at June 30, 2020                            |                                    | \$ 187,117,960                 |
| Reclassification of student activity funds from agency funds<br>to a special revenue fund |                                    | <u>739,879</u>                 |
| Net Position - Beginning as Restated, at July 1, 2020                                     |                                    | <u>\$ 187,857,839</u>          |



Required Supplementary Information  
June 30, 2021

## Moreno Valley Unified School District

Moreno Valley Unified School District  
 Budgetary Comparison Schedule – General Fund  
 Year Ended June 30, 2021

|  | Budgeted Amounts |                | Actual         | Variances -<br>Positive<br>(Negative) |
|--|------------------|----------------|----------------|---------------------------------------|
|  | Original         | Final          |                | Final<br>to Actual                    |
| Revenues   |                  |                |                |                                       |
| Local Control Funding Formula                        | \$ 319,578,351   | \$ 348,200,592 | \$ 348,172,190 | \$ (28,402)                           |
| Federal sources                                      | 53,102,760       | 76,887,955     | 64,820,363     | (12,067,592)                          |
| Other State sources                                  | 51,224,044       | 69,102,490     | 71,792,735     | 2,690,245                             |
| Other local sources                                  | 2,259,847        | 3,665,371      | 5,086,057      | 1,420,686                             |
| Total revenues                                       | 426,165,002      | 497,856,408    | 489,871,345    | (7,985,063)                           |
| Expenditures   |                  |                |                |                                       |
| Current  |                  |                |                |                                       |
| Certificated salaries                                | 182,224,974      | 181,932,787    | 188,876,100    | (6,943,313)                           |
| Classified salaries                                  | 72,005,533       | 66,596,270     | 69,089,504     | (2,493,234)                           |
| Employee benefits                                    | 118,105,651      | 113,457,703    | 113,149,324    | 308,379                               |
| Books and supplies                                   | 30,960,218       | 42,389,136     | 37,912,188     | 4,476,948                             |
| Services and operating<br>expenditures               | 69,926,833       | 47,509,852     | 44,368,438     | 3,141,414                             |
| Other outgo  | 899,996          | 1,140,205      | (380,395)      | 1,520,600                             |
| Capital outlay                                       | 1,181,503        | 3,438,260      | 3,162,397      | 275,863                               |
| Total expenditures                                   | 475,304,708      | 456,464,213    | 457,565,017    | (1,100,804)                           |
| Excess (Deficiency) of Revenues<br>Over Expenditures | (49,139,706)     | 41,392,195     | 32,306,328     | (9,085,867)                           |
| Other Financing Sources (Uses)                       |                  |                |                |                                       |
| Transfers in   | 7,205,519        | -              | 2,946          | 2,946                                 |
| Transfers out  | (586,849)        | (335,903)      | (312,893)      | 23,010                                |
| Net financing sources (uses)                         | 6,618,670        | (335,903)      | (309,947)      | 25,956                                |
| Net Change in Fund Balances                          | (42,521,036)     | 41,056,292     | 31,996,381     | (9,059,911)                           |
| Fund Balance - Beginning                             | 101,359,588      | 101,359,588    | 101,359,588    | -                                     |
| Fund Balance - Ending                                | \$ 58,838,552    | \$ 142,415,880 | \$ 133,355,969 | \$ (9,059,911)                        |

Moreno Valley Unified School District  
Schedule of Changes in the District's Net OPEB Liability and Related Ratios  
Year Ended June 30, 2021

|   | 2021                 | 2020                 | 2019                 | 2018                 |
|---|----------------------|----------------------|----------------------|----------------------|
| Total OPEB Liability  |                      |                      |                      |                      |
| Service cost  | \$ 1,921,042         | \$ 2,360,179         | \$ 2,291,436         | \$ 2,215,660         |
| Interest  | 1,354,847            | 1,410,485            | 1,256,633            | 1,222,256            |
| Difference between expected and actual experience                       | (17,382)             | (737,405)            | -                    | -                    |
| Changes of assumptions  | 3,518,661            | 321,234              | (514,027)            | -                    |
| Benefit payments  | (3,133,251)          | (3,187,570)          | (3,134,472)          | (1,742,720)          |
| Net change in total OPEB liability                                      | 3,643,917            | 166,923              | (100,430)            | 1,695,196            |
| Total OPEB Liability - Beginning  | 38,364,197           | 38,197,274           | 38,297,704           | 36,602,508           |
| Total OPEB Liability - Ending   | <u>\$ 42,008,114</u> | <u>\$ 38,364,197</u> | <u>\$ 38,197,274</u> | <u>\$ 38,297,704</u> |
| Plan Fiduciary Net Position   |                      |                      |                      |                      |
| Contributions - employer  | \$ 4,469,615         | \$ 1,797,314         | \$ 4,849,690         | \$ -                 |
| Net investment income   | 85,896               | 87,464               | 99,422               | 128,517              |
| Difference between expected and actual investment income                | (46,218)             | (85,010)             | -                    | -                    |
| Benefit payments  | (3,133,251)          | (3,187,570)          | (3,134,472)          | (1,742,720)          |
| Administrative expense  | (7,613)              | (3,255)              | (2,446)              | (4,843)              |
| Net change in plan fiduciary net position                               | 1,368,429            | (1,391,057)          | 1,812,194            | (1,619,046)          |
| Plan Fiduciary Net Position - Beginning                                 | 763,425              | 2,154,482            | 342,288              | 1,961,334            |
| Plan Fiduciary Net Position - Ending                                    | <u>\$ 2,131,854</u>  | <u>\$ 763,425</u>    | <u>\$ 2,154,482</u>  | <u>\$ 342,288</u>    |
| Net OPEB Liability - Ending   | <u>\$ 39,876,260</u> | <u>\$ 37,600,772</u> | <u>\$ 36,042,792</u> | <u>\$ 37,955,416</u> |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 5.07%                | 1.99%                | 5.64%                | 0.89%                |
| Covered Payroll   | N/A <sup>1</sup>     | N/A <sup>1</sup>     | N/A <sup>1</sup>     | N/A <sup>1</sup>     |
| Total OPEB Liability as a Percentage of Covered Payroll                 | N/A <sup>1</sup>     | N/A <sup>1</sup>     | N/A <sup>1</sup>     | N/A <sup>1</sup>     |
| Measurement Date  | June 30, 2020        | June 30, 2019        | June 30, 2018        | June 30, 2017        |

<sup>1</sup> The District's OPEB Plan is administered through a trust, however, contributions are not made based on a measure of pay. Therefore, no measure of payroll is presented.

*Note:* In the future, as data becomes available, ten years of information will be presented.

Moreno Valley Unified School District  
Schedule of District Proportionate Share of the Net OPEB Liability – MPP Program  
Year Ended June 30, 2021

| Year ended June 30,   | 2021             | 2020             | 2019             | 2018             |
|---|------------------|------------------|------------------|------------------|
| Proportion of the net OPEB liability  | 0.5582%          | 0.5581%          | 0.5563%          | 0.5460%          |
| Proportionate share of the net OPEB liability   | \$ 2,365,778     | \$ 2,365,778     | \$ 2,129,187     | \$ 2,297,138     |
| Covered payroll   | N/A <sup>1</sup> | N/A <sup>1</sup> | N/A <sup>1</sup> | N/A <sup>1</sup> |
| Proportionate share of the net OPEB liability as a percentage of it's covered payroll | N/A <sup>1</sup> | N/A <sup>1</sup> | N/A <sup>1</sup> | N/A <sup>1</sup> |
| Plan fiduciary net position as a percentage of the total OPEB liability               | -0.71%           | -0.81%           | -0.40%           | 0.01%            |
| Measurement Date  | June 30, 2020    | June 30, 2019    | June 30, 2018    | June 30, 2017    |

<sup>1</sup> As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

*Note :* In the future, as data becomes available, ten years of information will be presented.

Moreno Valley Unified School District  
Schedule of the District's Proportionate Share of the Net Pension Liability  
Year Ended June 30, 2021

|   | 2021           | 2020           | 2019           | 2018           |
|---|----------------|----------------|----------------|----------------|
| <b>CalSTRS</b>  |                |                |                |                |
| Proportion of the net pension liability   | 0.3204%        | 0.3155%        | 0.3099%        | 0.3016%        |
| Proportionate share of the net pension liability  | \$ 310,477,774 | \$ 284,946,224 | \$ 284,830,478 | \$ 278,915,912 |
| State's proportionate share of the net pension liability                                | 160,051,329    | 155,457,188    | 163,078,770    | 165,004,298    |
| Total   | \$ 470,529,103 | \$ 440,403,412 | \$ 447,909,248 | \$ 443,920,210 |
| Covered payroll   | \$ 180,077,842 | \$ 175,603,593 | \$ 167,059,792 | \$ 162,287,305 |
| Proportionate share of the net pension liability as a percentage of its covered payroll | 172.41%        | 162.27%        | 170.50%        | 171.87%        |
| Plan fiduciary net position as a percentage of the total pension liability              | 73%            | 73%            | 71%            | 69%            |
| Measurement Date  | June 30, 2020  | June 30, 2019  | June 30, 2018  | June 30, 2017  |
| <b>CalPERS</b>  |                |                |                |                |
| Proportion of the net pension liability   | 0.4781%        | 0.4690%        | 0.4599%        | 0.4610%        |
| Proportionate share of the net pension liability  | \$ 146,704,073 | \$ 136,695,683 | \$ 122,621,355 | \$ 110,050,484 |
| Covered payroll   | \$ 72,411,658  | \$ 65,196,562  | \$ 60,979,390  | \$ 58,716,935  |
| Proportionate share of the net pension liability as a percentage of its covered payroll | 202.60%        | 209.67%        | 201.09%        | 187.43%        |
| Plan fiduciary net position as a percentage of the total pension liability              | 70%            | 70%            | 71%            | 72%            |
| Measurement Date  | June 30, 2020  | June 30, 2019  | June 30, 2018  | June 30, 2017  |

*Note :* In the future, as data becomes available, ten years of information will be presented.



Moreno Valley Unified School District  
Schedule of the District's Proportionate Share of the Net Pension Liability  
Year Ended June 30, 2021

|   | <u>2017</u>                  | <u>2016</u>                  | <u>2015</u>                  |
|---|------------------------------|------------------------------|------------------------------|
| <b>CalSTRS</b>  |                              |                              |                              |
| Proportion of the net pension liability   | <u>0.3051%</u>               | <u>0.2908%</u>               | <u>0.3265%</u>               |
| Proportionate share of the net pension liability  | <u>\$ 246,751,958</u>        | <u>\$ 195,771,460</u>        | <u>\$ 190,767,587</u>        |
| State's proportionate share of the net pension liability                                | <u>140,471,488</u>           | <u>67,723,242</u>            | <u>71,823,997</u>            |
| Total   | <u><u>\$ 387,223,446</u></u> | <u><u>\$ 263,494,702</u></u> | <u><u>\$ 262,591,584</u></u> |
| Covered payroll   | <u>\$ 111,211,892</u>        | <u>\$ 134,725,890</u>        | <u>\$ 144,650,412</u>        |
| Proportionate share of the net pension liability as a percentage of its covered payroll | <u>221.88%</u>               | <u>145.31%</u>               | <u>131.88%</u>               |
| Plan fiduciary net position as a percentage of the total pension liability              | <u>70%</u>                   | <u>74%</u>                   | <u>77%</u>                   |
| Measurement Date  | June 30, 2016                | June 30, 2015                | June 30, 2014                |
| <b>CalPERS</b>  |                              |                              |                              |
| Proportion of the net pension liability   | <u>0.4635%</u>               | <u>0.4375%</u>               | <u>0.4238%</u>               |
| Proportionate share of the net pension liability  | <u>\$ 91,548,309</u>         | <u>\$ 64,486,458</u>         | <u>\$ 48,107,078</u>         |
| Covered payroll   | <u>\$ 48,123,179</u>         | <u>\$ 43,240,965</u>         | <u>\$ 44,484,303</u>         |
| Proportionate share of the net pension liability as a percentage of its covered payroll | <u>190.24%</u>               | <u>149.13%</u>               | <u>108.14%</u>               |
| Plan fiduciary net position as a percentage of the total pension liability              | <u>74%</u>                   | <u>79%</u>                   | <u>83%</u>                   |
| Measurement Date  | June 30, 2016                | June 30, 2015                | June 30, 2014                |

*Note:* In the future, as data becomes available, ten years of information will be presented.

Moreno Valley Unified School District  
Schedule of the District's Contributions  
Year Ended June 30, 2021

|   | 2021                  | 2020                  | 2019                  | 2018                  |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>CalSTRS</b>  |                       |                       |                       |                       |
| Contractually required contribution                                       | \$ 28,625,623         | \$ 30,793,311         | \$ 28,588,265         | \$ 24,106,728         |
| Less contributions in relation to the contractually required contribution | <u>28,625,623</u>     | <u>30,793,311</u>     | <u>28,588,265</u>     | <u>24,106,728</u>     |
| Contribution deficiency (excess)  | <u><u></u></u>        | <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ -</u>           |
| Covered payroll   | <u>\$ 177,248,440</u> | <u>\$ 180,077,842</u> | <u>\$ 175,603,593</u> | <u>\$ 167,059,792</u> |
| Contributions as a percentage of covered payroll                          | <u>16.15%</u>         | <u>17.10%</u>         | <u>16.28%</u>         | <u>14.43%</u>         |
| <b>CalPERS</b>  |                       |                       |                       |                       |
| Contractually required contribution                                       | \$ 14,009,951         | \$ 14,280,303         | \$ 11,775,803         | \$ 9,470,709          |
| Less contributions in relation to the contractually required contribution | <u>14,009,951</u>     | <u>14,280,303</u>     | <u>11,775,803</u>     | <u>9,470,709</u>      |
| Contribution deficiency (excess)  | <u><u></u></u>        | <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ -</u>           |
| Covered payroll   | <u>\$ 67,680,923</u>  | <u>\$ 72,411,658</u>  | <u>\$ 65,196,562</u>  | <u>\$ 60,979,390</u>  |
| Contributions as a percentage of covered payroll                          | <u>20.700%</u>        | <u>19.721%</u>        | <u>18.062%</u>        | <u>15.531%</u>        |

*Note :* In the future, as data becomes available, ten years of information will be presented.

Moreno Valley Unified School District  
Schedule of the District's Contributions  
Year Ended June 30, 2021

|   | 2017                  | 2016                  | 2015                  |
|---|-----------------------|-----------------------|-----------------------|
| <b>CalSTRS</b>  |                       |                       |                       |
| Contractually required contribution                                       | \$ 20,415,743         | \$ 11,933,036         | \$ 11,963,659         |
| Less contributions in relation to the contractually required contribution | <u>20,415,743</u>     | <u>11,933,036</u>     | <u>11,963,659</u>     |
| Contribution deficiency (excess)  | <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ -</u>           |
| Covered payroll   | <u>\$ 162,287,305</u> | <u>\$ 111,211,892</u> | <u>\$ 134,725,890</u> |
| Contributions as a percentage of covered payroll                          | <u>12.58%</u>         | <u>10.73%</u>         | <u>8.88%</u>          |
| <b>CalPERS</b>  |                       |                       |                       |
| Contractually required contribution                                       | \$ 8,154,608          | \$ 5,701,153          | \$ 5,089,894          |
| Less contributions in relation to the contractually required contribution | <u>8,154,608</u>      | <u>5,701,153</u>      | <u>5,089,894</u>      |
| Contribution deficiency (excess)  | <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ -</u>           |
| Covered payroll   | <u>\$ 58,716,935</u>  | <u>\$ 48,123,179</u>  | <u>\$ 43,240,965</u>  |
| Contributions as a percentage of covered payroll                          | <u>13.888%</u>        | <u>11.847%</u>        | <u>11.771%</u>        |

*Note :* In the future, as data becomes available, ten years of information will be presented.

## Note 1 - Purpose of Schedules

### Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

This schedule presents information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

At June 30, 2021, the District's General Fund exceeded the budgeted amount in total as follows:

|              | Expenditures and Other Uses |                       |                     |
|--------------|-----------------------------|-----------------------|---------------------|
|              | Budget                      | Actual                | Excess              |
| General Fund | <u>\$ 456,800,116</u>       | <u>\$ 457,877,910</u> | <u>\$ 1,077,794</u> |

### Schedule of Changes in the District's Net OPEB Liability and Related Ratios

This schedule presents information on the District's changes in the net OPEB liability, including beginning and ending balances, the plan's fiduciary net position, and the net OPEB liability. In the future, as data becomes available, ten years of information will be presented.

- Changes in Benefit Terms – There was no change in benefit terms.
- Changes of Assumptions – The investment rate of return changed from 3.50 in 2019 to 2.20 in 2020.

### Schedule of the District's Proportionate Share of the Net OPEB Liability - MPP Program

- Changes in Benefits Terms – There were no changes in the benefits terms since the previous valuation.
- Changes of Assumptions – The plan rate of investment return assumption was changed from 3.50 percent to 2.21 percent since the previous valuation.

#### **Schedule of the District's Proportionate Share of the Net Pension Liability**

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

- Changes in Benefit Terms – There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.
- Changes of Assumptions – There were no changes in economic assumptions for either the CalSTRS or CalPERS plans from the previous valuations.

#### **Schedule of District Contributions**

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.



Supplementary Information  
June 30, 2021

## Moreno Valley Unified School District

Moreno Valley Unified School District  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

| Federal Grantor/Pass-Through<br>Grantor/Program or Cluster Title                | Federal Financial<br>Assistance<br>Listing/Federal<br>CFDA Number | Pass-Through<br>Entity<br>Identifying<br>Number | Federal<br>Expenditures | Amounts<br>Passed<br>Through to<br>Subrecipients |
|---|---|---|-------------------------|--|
| U.S. Department of Education  |   |   |                         |  |
| Passed Through California Department of Education (CDE)                         |   |   |                         |  |
| Special Education Cluster   |   |   |                         |  |
| Special Education Grants to States - Basic Local Assistance                     | 84.027  | 13379   | \$ 6,225,681            | \$ -   |
| Special Education Grants to States - Private School ISP                         | 84.027  | 10115   | 2,681                   | -  |
| Special Education Grants to States - Mental Health                              | 84.027  | 15197   | 355,426                 | -  |
| Subtotal  |   |   | 6,583,788               | -  |
| Special Education Preschool Grants  | 84.173  | 13430   | 114,942                 | -  |
| Special Education Preschool Grants - Preschool Staff<br>Development             | 84.173  | 13431   | 1,405                   | -  |
| Subtotal  |   |   | 116,347                 | -  |
| Total Special Education Cluster   |   |   | 6,700,135               | -  |
| Adult Education - Basic Grants to States ELA                                    | 84.002  | 14508   | 194,207                 | -  |
| Adult Education - Basic Grants to States Secondary                              | 84.002  | 13978   | 181,144                 | -  |
| Adult Education - Basic Grants to State English Literacy<br>and Civics          | 84.002  | 14109   | 62,608                  | -  |
| Subtotal  |   |   | 437,959                 | -  |
| Title I Grant to Local Educational Agencies - Low Income<br>and Neglected       | 84.010  | 14329   | 10,859,428              | -  |
| Title I Grant to Local Educational Agencies - School<br>Improvement Funding     | 84.010  | 15438   | 299,070                 | -  |
| Subtotal  |   |   | 11,158,498              | -  |
| English Language Acquisition State Grants - Immigrant<br>Student Program        | 84.365  | 15146   | 2,671                   | -  |
| English Language Acquisition State Grants - English<br>Learner Student Program  | 84.365  | 14346   | 674,947                 | -  |
| Subtotal  |   |   | 677,618                 | -  |
| Education Stabilization Fund  |   |   |                         |  |
| COVID-19 Elementary and Secondary School Emergency<br>Relief (ESSER) Fund       | 84.425D   | 15536   | 5,362,455               | -  |
| COVID-19 Elementary and Secondary School Emergency<br>Relief II (ESSER II) Fund | 84.425D   | 15547   | 714,880                 | -  |
| COVID-19 Governor's Emergency Education Relief Fund<br>Learning Loss Mitigation | 84.425C   | 15517   | 1,387,434               | -  |
| COVID-19 Child Nutrition: COVID CARES Act<br>Supplemental Meal Reimbursement    | 84.425D   | 15535   | 1,094,503               | -  |
| Subtotal  |   |   | 8,559,272               | -  |

Moreno Valley Unified School District  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

| Federal Grantor/Pass-Through<br>Grantor/Program or Cluster Title | Federal Financial<br>Assistance<br>Listing/Federal<br>CFDA Number | Pass-Through<br>Entity<br>Identifying<br>Number | Federal<br>Expenditures | Amounts<br>Passed<br>Through to<br>Subrecipients |
|--|---|---|-------------------------|--|
| Supporting Effective Instruction State Grants                    | 84.367  | 14341   | \$ 893,880              | \$ -   |
| Student Support and Academic Enrichment Program                  | 84.424  | 15396   | 1,020,263               | -  |
| Education for Homeless Children and Youth                        | 84.196  | 14332   | 230,152                 | -  |
| Career and Technical Education - Basic Grants to States          | 84.048  | 14894   | 313,287                 | -  |
| Special Education - Grants for Infants and Families              | 84.181  | 23761   | 56,047                  | -  |
| Passed Through Napa County Office of Education                   |   |   |                         |  |
| Special Education - State Personnel Development                  | 84.323  | N/A   | 61,038                  | -  |
| Total U.S. Department of Education                               |   |   | 30,108,149              | -  |
| U.S. Department of Health and Human Services                     |   |   |                         |  |
| Passed through Riverside County Office of Education              |   |   |                         |  |
| Head Start Cluster   |   |   |                         |  |
| Head Start   | 93.600  | 10016   | 2,337,167               | -  |
| Total Head Start Cluster   |   |   | 2,337,167               | -  |
| Passed Through CDE   |   |   |                         |  |
| Child Care and Development Fund (CCDF) Cluster                   |   |   |                         |  |
| COVID-19 Child Care and Development Block Grant                  | 93.575  | 15555   | 86,100                  | -  |
| Total CCDF Cluster   |   |   | 86,100                  | -  |
| Total U.S. Department of Health and Human Services               |   |   | 2,423,267               | -  |
| U.S. Department of Treasury                                      |   |   |                         |  |
| Passed Through CDE   |   |   |                         |  |
| COVID-19 Coronavirus Relief Fund - Learning Loss Mitigation      | 21.019  | 25516   | 33,930,673              | -  |
| Passed Through Riverside County Office of Education              |   |   |                         |  |
| COVID-19 Coronavirus Relief Fund - Learning Loss Mitigation      | 21.019  | N/A   | 963,027                 | 905,104  |
| Subtotal   |   |   | 34,893,700              | 905,104  |
| Total U.S. Department of Treasury                                |   |   | 34,893,700              | 905,104  |
| U.S. Department of Agriculture                                   |   |   |                         |  |
| Passed Through California Department of Education                |   |   |                         |  |
| Child Nutrition Cluster  |   |   |                         |  |
| School Breakfast Program - Especially Needy                      | 10.553  | 13396   | 4,135,454               | -  |
| National School Lunch Program                                    | 10.555  | 13524   | 5,747,224               | -  |
| National School Lunch Program                                    | 10.555  | 13523   | 759,067                 | -  |
| National School Lunch Program - Commodities                      | 10.555  | 13524   | 1,022,937               | -  |
| National School Lunch Program - Meal Supplements                 | 10.555  | 13526   | 715,351                 | -  |
| Total Child Nutrition Cluster                                    |   |   | 12,380,033              | -  |
| Child and Adult Care Food Program                                | 10.558  | 13529   | 828,293                 | -  |
| Total U.S. Department of Agriculture                             |   |   | 13,208,326              | -  |
| Total Federal Financial Assistance                               |   |   | \$80,633,442            | \$ 905,104                                       |



## ORGANIZATION

The District was established as a unified school district in 1962. The District conducts a kindergarten through twelfth grade educational program for approximately 32,000 students through 22 elementary schools, six middle schools, four high schools, one continuation school, one alternative school, one community day school, one online academy, an independent study program, one adult education school, and a charter school. The District is located in Riverside County. There were no boundary changes during the year.

## GOVERNING BOARD

| <u>MEMBER</u>     | <u>OFFICE</u>  | <u>TERM EXPIRES</u> |
|-------------------|----------------|---------------------|
| Darrel A. Peeden  | President      | 2024                |
| Cleveland Johnson | Vice President | 2022                |
| Jesus M. Holguin  | Clerk          | 2022                |
| Dr. Marsha Locke  | Member         | 2022                |
| Susan Smith       | Member         | 2024                |

## ADMINISTRATION

| <u>NAME</u>               | <u>TITLE</u>                  |
|---------------------------|-------------------------------|
| Martinrex Kedziora, Ed.D. | Superintendent                |
| Robert J. Verdi, Ed.D.    | Chief Human Resources Officer |
| Susana Lopez              | Chief Business Official       |
| Maribel Mattox            | Chief Academic Officer        |

# Moreno Valley Unified School District

Schedule of Instructional Time

Year Ended June 30, 2021

| Grade Level   | Number of Actual Days |                     | Number of Days Credited Form J-13A | Total Days Offered | Status   |
|---------------|-----------------------|---------------------|------------------------------------|--------------------|----------|
|               | Traditional Calendar  | Multitrack Calendar |                                    |                    |          |
| Kindergarten  | 180                   | N/A                 | -                                  | 180                | Complied |
| Grades 1 - 3  |                       |                     |                                    |                    |          |
| Grade 1       | 180                   | N/A                 | -                                  | 180                | Complied |
| Grade 2       | 180                   | N/A                 | -                                  | 180                | Complied |
| Grade 3       | 180                   | N/A                 | -                                  | 180                | Complied |
| Grades 4 - 8  |                       |                     |                                    |                    |          |
| Grade 4       | 180                   | N/A                 | -                                  | 180                | Complied |
| Grade 5       | 180                   | N/A                 | -                                  | 180                | Complied |
| Grade 6       | 180                   | N/A                 | -                                  | 180                | Complied |
| Grade 7       | 180                   | N/A                 | -                                  | 180                | Complied |
| Grade 8       | 180                   | N/A                 | -                                  | 180                | Complied |
| Grades 9 - 12 |                       |                     |                                    |                    |          |
| Grade 9       | 180                   | N/A                 | -                                  | 180                | Complied |
| Grade 10      | 180                   | N/A                 | -                                  | 180                | Complied |
| Grade 11      | 180                   | N/A                 | -                                  | 180                | Complied |
| Grade 12      | 180                   | N/A                 | -                                  | 180                | Complied |

## Moreno Valley Community Learning Center

| Grade Level   | Number of Actual Days |                     | Number of Days Credited Form J-13A | Total Days Offered | Status   |
|---------------|-----------------------|---------------------|------------------------------------|--------------------|----------|
|               | Traditional Calendar  | Multitrack Calendar |                                    |                    |          |
| Grades 4 - 8  |                       |                     |                                    |                    |          |
| Grade 6       | 180                   | N/A                 | -                                  | 180                | Complied |
| Grade 7       | 180                   | N/A                 | -                                  | 180                | Complied |
| Grade 8       | 180                   | N/A                 | -                                  | 180                | Complied |
| Grades 9 - 12 |                       |                     |                                    |                    |          |
| Grade 9       | 180                   | N/A                 | -                                  | 180                | Complied |
| Grade 10      | 180                   | N/A                 | -                                  | 180                | Complied |
| Grade 11      | 180                   | N/A                 | -                                  | 180                | Complied |
| Grade 12      | 180                   | N/A                 | -                                  | 180                | Complied |

Moreno Valley Unified School District  
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements  
Year Ended June 30, 2021

---

There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2021.

Moreno Valley Unified School District  
Schedule of Financial Trends and Analysis  
Year Ended June 30, 2021

|  | (Budget)<br>2022 <sup>1</sup> | 2021                  | 2020                  | 2019                  |
|--|-------------------------------|-----------------------|-----------------------|-----------------------|
| General Fund   |                               |                       |                       |                       |
| Revenues   | \$ 537,190,719                | \$ 489,871,348        | \$ 440,494,976        | \$ 444,696,644        |
| Other sources  | -                             | 2,946                 | 7,060,001             | 6,623,167             |
| Total Revenues<br>and Other Sources                  | <u>537,190,719</u>            | <u>489,874,294</u>    | <u>447,554,977</u>    | <u>451,319,811</u>    |
| Expenditures   | 552,699,531                   | 457,565,020           | 452,955,316           | 444,637,962           |
| Other uses and transfers out                         | -                             | 312,893               | 467,982               | 1,832,334             |
| Total Expenditures<br>and Other Uses                 | <u>552,699,531</u>            | <u>457,877,913</u>    | <u>453,423,298</u>    | <u>446,470,296</u>    |
| Increase/(Decrease)<br>in Fund Balance               | <u>(15,508,812)</u>           | <u>31,996,381</u>     | <u>(5,868,321)</u>    | <u>4,849,515</u>      |
| Ending Fund Balance                                  | <u>\$ 117,847,157</u>         | <u>\$ 133,355,969</u> | <u>\$ 101,359,588</u> | <u>\$ 107,227,909</u> |
| Available Reserves <sup>2</sup>                      | <u>\$ 17,733,913</u>          | <u>\$ 13,736,337</u>  | <u>\$ 9,178,795</u>   | <u>\$ 67,081,296</u>  |
| Available Reserves as a<br>Percentage of Total Outgo | <u>3.21%</u>                  | <u>3.00%</u>          | <u>2.02%</u>          | <u>15.55%</u>         |
| Long-Term Liabilities                                | <u>N/A</u>                    | <u>\$ 798,394,773</u> | <u>\$ 693,542,767</u> | <u>\$ 689,686,383</u> |
| K-12 Average Daily<br>Attendance at P-2              | <u>29,093</u>                 | <u>30,380</u>         | <u>30,380</u>         | <u>30,845</u>         |

The General Fund balance has increased by \$26,128,060 over the past two years. The fiscal year 2021-2022 budget projects a decrease of \$15,508,812 (11.6 percent). For the district this size, the State recommends available reserves of at least two percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in two of the past three years but anticipates incurring an operating deficit during the 2021-2022 fiscal year. Total long-term liabilities have increased by \$108,708,390 over the past two years.

Average daily attendance has decreased by 465 over the past two years. An additional decline of 1,287 ADA is anticipated during the fiscal year 2021-2022.

<sup>1</sup> Budget 2022 is included for analytical purposes only and has not been subjected to audit.

<sup>2</sup> Available reserves consist of all unassigned fund balances including all amounts reserved for economic uncertainties contained with the General Fund.

Moreno Valley Unified School District  
Schedule of Charter Schools  
Year Ended June 30, 2021

---

| <u>Name of Charter School</u>           | <u>Charter<br/>Number</u> | <u>Included in<br/>Audit Report</u> |
|---|---------------------------|-------------------------------------|
| Moreno Valley Bridge Academy            | #1846                     | No                                  |
| Moreno Valley Community Learning Center | #0055                     | Yes                                 |

Moreno Valley Unified School District  
Combining Balance Sheet – Non-Major Governmental Funds  
June 30, 2021

|  | Student<br>Activity<br>Fund | Charter<br>School<br>Fund | Adult<br>Education<br>Fund | Child<br>Development<br>Fund | Cafeteria<br>Fund    | Capital<br>Facilities<br>Fund |
|--|-----------------------------|---------------------------|----------------------------|------------------------------|----------------------|-------------------------------|
| <b>Assets</b>                              |                             |                           |                            |                              |                      |                               |
| Deposits and investments                   | \$ 616,711                  | \$ 42,622                 | \$ 556,713                 | \$ 1,009,950                 | \$ 9,712,754         | \$ 29,125,583                 |
| Receivables                                | -                           | 26,989                    | 186,311                    | 224,656                      | 2,575,333            | 725,493                       |
| Due from other funds                       | -                           | 51,078                    | 210,883                    | 31,691                       | 25,505               | -                             |
| Stores inventories                         | -                           | -                         | -                          | -                            | 423,906              | -                             |
| Other current assets                       | 8,050                       | -                         | -                          | -                            | -                    | -                             |
| <b>Total assets</b>                        | <b>\$ 624,761</b>           | <b>\$ 120,689</b>         | <b>\$ 953,907</b>          | <b>\$ 1,266,297</b>          | <b>\$ 12,737,498</b> | <b>\$ 29,851,076</b>          |
| <b>Liabilities and Fund Balances</b>       |                             |                           |                            |                              |                      |                               |
| <b>Liabilities</b>                         |                             |                           |                            |                              |                      |                               |
| Accounts payable                           | \$ -                        | \$ 38,479                 | \$ 38,056                  | \$ 108,439                   | \$ 777,990           | \$ 949,707                    |
| Due to other funds                         | -                           | 82,210                    | 7,990                      | 553,572                      | 557,173              | -                             |
| Unearned revenue                           | -                           | -                         | 36,973                     | 518,186                      | 137,884              | -                             |
| <b>Total liabilities</b>                   | <b>-</b>                    | <b>120,689</b>            | <b>83,019</b>              | <b>1,180,197</b>             | <b>1,473,047</b>     | <b>949,707</b>                |
| <b>Fund Balances</b>                       |                             |                           |                            |                              |                      |                               |
| Nonspendable                               | -                           | -                         | -                          | -                            | 423,991              | -                             |
| Restricted                                 | 624,761                     | -                         | 782,586                    | 86,100                       | 10,840,460           | 28,901,369                    |
| Assigned                                   | -                           | -                         | 88,302                     | -                            | -                    | -                             |
| <b>Total fund balances</b>                 | <b>624,761</b>              | <b>-</b>                  | <b>870,888</b>             | <b>86,100</b>                | <b>11,264,451</b>    | <b>28,901,369</b>             |
| <b>Total liabilities and fund balances</b> | <b>\$ 624,761</b>           | <b>\$ 120,689</b>         | <b>\$ 953,907</b>          | <b>\$ 1,266,297</b>          | <b>\$ 12,737,498</b> | <b>\$ 29,851,076</b>          |

Moreno Valley Unified School District  
Combining Balance Sheet – Non-Major Governmental Funds  
June 30, 2021

|  | County School<br>Facilities<br>Fund | Special Reserve<br>Fund for Capital<br>Outlay Projects | Capital Projects<br>Fund for Blended<br>Component<br>Units | Bond<br>Interest and<br>Redemption<br>Fund | Debt Service<br>Fund for Blended<br>Component<br>Units | Non-Major<br>Governmental<br>Funds |
|--|-------------------------------------|--|--|--|--|------------------------------------|
| <b>Assets</b>                                  |                                     |  |  |  |  |                                    |
| Deposits and investments                       | \$ 3,634,578                        | \$ 34,494,073  | \$ 15,341,995  | \$ 34,799,058                              | \$ 953,714   | \$ 130,287,751                     |
| Receivables                                    | 299                                 | 302,273  | -  | -  | -  | 4,041,354                          |
| Due from other funds                           | -                                   | -  | -  | -  | -  | 319,157                            |
| Stores inventories                             | -                                   | -  | -  | -  | -  | 423,906                            |
| Other current assets                           | -                                   | -  | -  | -  | -  | 8,050                              |
| <b>Total assets</b>                            | <u>\$ 3,634,877</u>                 | <u>\$ 34,796,346</u>                                   | <u>\$ 15,341,995</u>                                       | <u>\$ 34,799,058</u>                       | <u>\$ 953,714</u>                                      | <u>\$ 135,080,218</u>              |
| <b>Liabilities and Fund Balances</b>           |                                     |  |  |  |  |                                    |
| <b>Liabilities</b>                             |                                     |  |  |  |  |                                    |
| Accounts payable                               | \$ -                                | \$ 50,431  | \$ -   | \$ -                                       | \$ -   | \$ 1,963,102                       |
| Due to other funds                             | -                                   | -  | -  | -  | -  | 1,200,945                          |
| Unearned revenue                               | -                                   | -  | -  | -  | -  | 693,043                            |
| <b>Total liabilities</b>                       | <u>-</u>                            | <u>50,431</u>  | <u>-</u>   | <u>-</u>                                   | <u>-</u>   | <u>3,857,090</u>                   |
| <b>Fund Balances</b>                           |                                     |  |  |  |  |                                    |
| Nonspendable                                   | -                                   | -  | -  | -  | -  | 423,991                            |
| Restricted                                     | 3,634,877                           | -  | 15,341,995   | 34,799,058                                 | 953,714  | 95,964,920                         |
| Assigned                                       | -                                   | 34,745,915   | -  | -  | -  | 34,834,217                         |
| <b>Total fund balances</b>                     | <u>3,634,877</u>                    | <u>34,745,915</u>                                      | <u>15,341,995</u>  | <u>34,799,058</u>                          | <u>953,714</u>   | <u>131,223,128</u>                 |
| <b>Total liabilities and<br/>fund balances</b> | <u>\$ 3,634,877</u>                 | <u>\$ 34,796,346</u>                                   | <u>\$ 15,341,995</u>                                       | <u>\$ 34,799,058</u>                       | <u>\$ 953,714</u>                                      | <u>\$ 135,080,218</u>              |

Moreno Valley Unified School District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds

Year Ended June 30, 2021

|  | Student<br>Activity<br>Fund | Charter<br>School<br>Fund | Adult<br>Education<br>Fund | Child<br>Development<br>Fund | Cafeteria<br>Fund | Capital<br>Facilities<br>Fund |
|--|-----------------------------|---------------------------|----------------------------|------------------------------|-------------------|-------------------------------|
| <b>Revenues</b>                                      |                             |                           |                            |                              |                   |                               |
| Local Control Funding Formula                        | \$ -                        | \$ 148,021                | \$ -                       | \$ -                         | \$ -              | \$ -                          |
| Federal sources                                      | -                           | 23,164                    | 1,400,986                  | 86,100                       | 14,302,829        | -                             |
| Other State sources                                  | -                           | 23,817                    | 1,241,009                  | 1,543,948                    | 1,101,215         | -                             |
| Other local sources                                  | 87,099                      | 1,089                     | 14,834                     | 2,945                        | 108,125           | 7,371,629                     |
| Total revenues                                       | 87,099                      | 196,091                   | 2,656,829                  | 1,632,993                    | 15,512,169        | 7,371,629                     |
| <b>Expenditures</b>                                  |                             |                           |                            |                              |                   |                               |
| Current  |                             |                           |                            |                              |                   |                               |
| Instruction  | -                           | 172,102                   | 833,957                    | 881,887                      | -                 | -                             |
| Instruction-related activities                       |                             |                           |                            |                              |                   |                               |
| Supervision of instruction                           | -                           | -                         | 151,821                    | 301,397                      | -                 | -                             |
| Instructional library, media,<br>and technology      | -                           | 15,060                    | -                          | -                            | -                 | -                             |
| School site administration                           | -                           | 98,062                    | 316,937                    | 27,613                       | -                 | -                             |
| Pupil services                                       |                             |                           |                            |                              |                   |                               |
| Food services  | -                           | -                         | -                          | -                            | 15,589,247        | -                             |
| All other pupil services                             | -                           | 130,202                   | 177,681                    | 10,527                       | -                 | -                             |
| Administration                                       |                             |                           |                            |                              |                   |                               |
| All other administration                             | -                           | 101                       | 35,274                     | 45,365                       | 554,316           | 218,654                       |
| Plant services                                       | -                           | 94,399                    | -                          | -                            | 91,971            | -                             |
| Ancillary services                                   | 202,217                     | -                         | -                          | -                            | -                 | -                             |
| Other outgo  | -                           | -                         | 905,104                    | -                            | -                 | -                             |
| Facility acquisition and construction                | -                           | -                         | -                          | 277,158                      | 272,942           | 16,498,610                    |
| Debt service   |                             |                           |                            |                              |                   |                               |
| Principal  | -                           | -                         | -                          | -                            | -                 | -                             |
| Interest and other                                   | -                           | -                         | -                          | -                            | -                 | -                             |
| Total expenditures                                   | 202,217                     | 509,926                   | 2,420,774                  | 1,543,947                    | 16,508,476        | 16,717,264                    |
| Excess (Deficiency) of Revenues<br>Over Expenditures | (115,118)                   | (313,835)                 | 236,055                    | 89,046                       | (996,307)         | (9,345,635)                   |
| <b>Other Financing Sources (Uses)</b>                |                             |                           |                            |                              |                   |                               |
| Transfers in   | -                           | 312,893                   | -                          | -                            | -                 | 11,557,245                    |
| Other sources  | -                           | -                         | -                          | -                            | -                 | -                             |
| Transfers out  | -                           | -                         | -                          | (2,946)                      | -                 | -                             |
| Net Financing Sources (Uses)                         | -                           | 312,893                   | -                          | (2,946)                      | -                 | 11,557,245                    |
| Net Change in Fund Balances                          | (115,118)                   | (942)                     | 236,055                    | 86,100                       | (996,307)         | 2,211,610                     |
| Fund Balance - Beginning, as restated                | 739,879                     | 942                       | 634,833                    | -                            | 12,260,758        | 26,689,759                    |
| Fund Balance - Ending                                | \$ 624,761                  | \$ -                      | \$ 870,888                 | \$ 86,100                    | \$ 11,264,451     | \$ 28,901,369                 |

See Notes to Supplementary Information



Moreno Valley Unified School District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds

Year Ended June 30, 2021

|  | County School<br>Facilities<br>Fund | Special Reserve<br>Fund for Capital<br>Outlay Projects | Capital Projects<br>Fund for Blended<br>Component<br>Units | Bond<br>Interest and<br>Redemption<br>Fund | Debt Service<br>Fund for Blended<br>Component<br>Units | Non-Major<br>Governmental<br>Funds |
|--|-------------------------------------|--|--|--|--|------------------------------------|
| <b>Revenues</b>  |                                     |  |  |  |  |                                    |
| Local Control Funding Formula                                | \$ -                                | \$ -   | \$ -   | \$ -                                       | \$ -   | \$ 148,021                         |
| Federal sources  | -                                   | -  | -  | -  | -  | 15,813,079                         |
| Other State sources  | 3,604,364                           | -  | -  | 109,220                                    | -  | 7,623,573                          |
| Other local sources  | 30,097                              | 226,733  | 1,449,027  | 18,176,523                                 | 3,358,327  | 30,826,428                         |
| <b>Total revenues</b>  | <b>3,634,461</b>                    | <b>226,733</b>   | <b>1,449,027</b>   | <b>18,285,743</b>                          | <b>3,358,327</b>                                       | <b>54,411,101</b>                  |
| <b>Expenditures</b>  |                                     |  |  |  |  |                                    |
| Current  |                                     |  |  |  |  |                                    |
| Instruction  | -                                   | -  | -  | -  | -  | 1,887,946                          |
| Instruction-related activities                               |                                     |  |  |  |  |                                    |
| Supervision of instruction                                   | -                                   | -  | -  | -  | -  | 453,218                            |
| Instructional library, media,<br>and technology              | -                                   | -  | -  | -  | -  | 15,060                             |
| School site administration                                   | -                                   | -  | -  | -  | -  | 442,612                            |
| Pupil services   |                                     |  |  |  |  |                                    |
| Food services  | -                                   | -  | -  | -  | -  | 15,589,247                         |
| All other pupil services                                     | -                                   | -  | -  | -  | -  | 318,410                            |
| Administration   |                                     |  |  |  |  |                                    |
| All other administration                                     | -                                   | -  | -  | -  | -  | 853,710                            |
| Plant services   | -                                   | -  | -  | -  | -  | 186,370                            |
| Ancillary services   | -                                   | -  | -  | -  | -  | 202,217                            |
| Other outgo  | -                                   | -  | -  | -  | -  | 905,104                            |
| Facility acquisition and construction                        | 2,197,833                           | 157,769  | -  | -  | -  | 19,404,312                         |
| Debt service   |                                     |  |  |  |  |                                    |
| Principal  | -                                   | -  | -  | 10,740,000                                 | 1,328,525  | 12,068,525                         |
| Interest and other   | -                                   | -  | -  | 6,344,523                                  | 7,371,226  | 13,715,749                         |
| <b>Total expenditures</b>                                    | <b>2,197,833</b>                    | <b>157,769</b>   | <b>-</b>   | <b>17,084,523</b>                          | <b>8,699,751</b>                                       | <b>66,042,480</b>                  |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>1,436,628</b>                    | <b>68,964</b>  | <b>1,449,027</b>   | <b>1,201,220</b>                           | <b>(5,341,424)</b>                                     | <b>(11,631,379)</b>                |
| <b>Other Financing Sources (Uses)</b>                        |                                     |  |  |  |  |                                    |
| Transfers in   | -                                   | 4,499,620  | 677,181  | -  | -  | 17,046,939                         |
| Other sources  | -                                   | -  | -  | 8,041,754                                  | -  | 8,041,754                          |
| Transfers out  | (3,604,364)                         | -  | (12,452,501)   | -  | (677,181)  | (16,736,992)                       |
| <b>Net Financing Sources (Uses)</b>                          | <b>(3,604,364)</b>                  | <b>4,499,620</b>                                       | <b>(11,775,320)</b>  | <b>8,041,754</b>                           | <b>(677,181)</b>                                       | <b>8,351,701</b>                   |
| <b>Net Change in Fund Balances</b>                           | <b>(2,167,736)</b>                  | <b>4,568,584</b>                                       | <b>(10,326,293)</b>  | <b>9,242,974</b>                           | <b>(6,018,605)</b>                                     | <b>(3,279,678)</b>                 |
| <b>Fund Balance - Beginning, as restated</b>                 | <b>5,802,613</b>                    | <b>30,177,331</b>                                      | <b>25,668,288</b>  | <b>25,556,084</b>                          | <b>6,972,319</b>                                       | <b>134,502,806</b>                 |
| <b>Fund Balance - Ending</b>                                 | <b>\$ 3,634,877</b>                 | <b>\$ 34,745,915</b>                                   | <b>\$ 15,341,995</b>                                       | <b>\$ 34,799,058</b>                       | <b>\$ 953,714</b>                                      | <b>\$ 131,223,128</b>              |

See Notes to Supplementary Information

## **Note 1 - Purpose of Schedules**

### **Schedule of Expenditures of Federal Awards (SEFA)**

#### Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the schedule) includes the federal award activity of the Moreno Valley Unified School District (the District) under programs of the federal government for the year ended June 30, 2021. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the net position and fund balance, or cash flows of the District.

#### Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the *modified accrual* basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

#### Indirect Cost Rate

The District has not elected to use the ten percent de minimis cost rate.

#### Food Donation

Nonmonetary assistance is reported in this schedule at the fair market value of the commodities received and disbursed. At June 30, 2021, the District did not report any food commodities as inventory.

### **Local Education Agency Organization Structure**

This schedule provides information about the District's boundaries and schools operated members of the governing board, and members of the administration.

### **Schedule of Instructional Time**

This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *Education Code* Section 43504.

### **Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

### **Schedule of Financial Trends and Analysis**

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

### **Schedule of Charter Schools**

This schedule lists all Charter Schools chartered by the District and displays information for each Charter School on whether or not the Charter School is included in the District audit.

### **Non-Major Governmental Funds - Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances**

The Non-Major Governmental Funds Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances is included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.



Independent Auditor's Reports  
June 30, 2021

# Moreno Valley Unified School District



**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the Board of Directors  
Moreno Valley Unified School District  
Moreno Valley, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Moreno Valley Unified School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Moreno Valley Unified School District's basic financial statements and have issued our report thereon dated January 31, 2022.

**Emphasis of Matter – Change in Accounting Principle**

As discussed in Notes 1 and 18 to the financial statements, Moreno Valley Unified School District has adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, which has resulted in a restatement of the net position and fund balance as of July 1, 2020. Our opinions are not modified with respect to this matter.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Moreno Valley Unified School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Moreno Valley Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Moreno Valley Unified School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Financial Statement Findings, as item 2021-001, that we consider to be a significant deficiency.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Moreno Valley Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### **Moreno Valley Unified School District's Response to Findings**

Moreno Valley Unified School District's response to the findings identified in our audit are described in the accompanying Schedule of Financial Statement Findings. Moreno Valley Unified School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

#### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Rancho Cucamonga, California  
January 31, 2022



## **Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance**

To the Board of Directors  
Moreno Valley Unified School District  
Moreno Valley, California

### **Report on Compliance for Each Major Federal Program**

We have audited Moreno Valley Unified School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Moreno Valley Unified School District's major federal programs for the year ended June 30, 2021. Moreno Valley Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Moreno Valley Unified School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Moreno Valley Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Moreno Valley Unified School District's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, Moreno Valley Unified School District's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

### **Report on Internal Control over Compliance**

Management of Moreno Valley Unified School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Moreno Valley Unified School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Moreno Valley Unified School District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Eide Bailly LLP*

Rancho Cucamonga, California  
January 31, 2022





## Independent Auditor's Report on State Compliance

To the Board of Directors  
Moreno Valley Unified School District  
Moreno Valley, California

### Report on State Compliance

We have audited Moreno Valley Unified School District's (the District) compliance with the types of compliance requirements described in the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the state laws and regulations listed in the table below for the year ended June 30, 2021.

### Management's Responsibility

Management is responsible for compliance with the state laws and regulations as identified in the table below.

### Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with state laws and regulations based on our audit of the types of compliance requirements referred to below. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements listed below has occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on state compliance. However, our audit does not provide a legal determination of the District's compliance.

**Compliance Requirements Tested**

In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with laws and regulations applicable to the following items:

|   | Procedures<br>Performed |
|---|-------------------------|
| <b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS</b>                |                         |
| Attendance and Distance Learning  | Yes                     |
| Teacher Certification and Misassignments                                  | Yes                     |
| Kindergarten Continuance  | Yes                     |
| Instructional Time  | Yes                     |
| Instructional Materials   | Yes                     |
| Ratios of Administrative Employees to Teachers                            | Yes                     |
| Classroom Teacher Salaries  | Yes                     |
| Early Retirement Incentive  | No, see below           |
| Gann Limit Calculation  | Yes                     |
| School Accountability Report Card   | Yes                     |
| K-3 Grade Span Adjustment   | Yes                     |
| Apprenticeship: Related and Supplemental Instruction                      | No, see below           |
| Comprehensive School Safety Plan  | Yes                     |
| District of Choice  | No, see below           |
| <b>SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS</b> |                         |
| California Clean Energy Jobs Act  | Yes                     |
| Proper Expenditure of Education Protection Account Funds                  | Yes                     |
| Unduplicated Local Control Funding Formula Pupil Counts                   | Yes                     |
| Independent Study - Course Based  | No, see below           |
| <b>CHARTER SCHOOLS</b>  |                         |
| Attendance  | Yes                     |
| Mode of Instruction   | Yes                     |
| Nonclassroom-Based Instruction/Independent Study                          | No, see below           |
| Determination of Funding for Nonclassroom-Based Instruction               | No, see below           |
| Charter School Facility Grant Program                                     | No, see below           |

The District did not offer an Early Retirement Incentive Program during the current year; therefore, we did not perform procedures related to the Early Retirement Incentive Program.

We did not perform Apprenticeship: Related and Supplemental Instruction procedures because the program is not offered by the District.

We did not perform District of Choice procedures because the program is not offered by the District.

The District does not offer an Independent Study - Course Based program; therefore, we did not perform any procedures related to the Independent Study - Course Based Program.

We did not perform procedures for the Nonclassroom-Based Instruction/Independent Study nor for Determination of Funding for Nonclassroom-Based Instruction because the Charter School is classroom-based.

Additionally, we did not perform procedures for the Charter School Facility Grant Program because the District did not receive funding for this program.

***Basis for Qualified Opinion on Unduplicated Local Control Funding Formula Pupil Counts***

As described in the accompanying *Schedule of State Compliance Findings and Questioned Costs*, as item 2021-002, Moreno Valley Unified School District did not comply with requirements regarding *Unduplicated Local Control Funding Formula Pupil Counts*. Compliance with such requirements is necessary, in our opinion, for Moreno Valley Unified School District to comply with the requirements referred to above.

***Qualified Opinion on Unduplicated Local Control Funding Formula Pupil Counts***

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Moreno Valley Unified School District complied, in all material respects, with the compliance requirements referred to above for the year ended June 30, 2021.

Moreno Valley Unified School District's response to the noncompliance finding identified in our audit is described in the accompanying *Schedule of State Compliance Findings and Questioned Costs*. Moreno Valley Unified School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

***Unmodified Opinion on Each of the Other Program***

In our opinion, Moreno Valley Unified School District complied, in all material respects, with the laws and regulations of the state programs referred to above for the year ended June 30, 2021, except as described in the accompanying *Schedule of State Compliance Findings and Questioned Costs*.

The purpose of this report on state compliance is solely to describe the results of our testing based on the requirements of the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



Rancho Cucamonga, California  
January 31, 2022



Schedule of Findings and Questioned Costs  
June 30, 2021

# Moreno Valley Unified School District

**Financial Statements**

|  |            |
|--|------------|
| Type of auditor's report issued  | Unmodified |
| Internal control over financial reporting                                    |            |
| Material weaknesses identified   | No         |
| Significant deficiencies identified not considered to be material weaknesses | Yes        |
| Noncompliance material to financial statements noted?                        | No         |

**Federal Awards**

|  |               |
|--|---------------|
| Internal control over major program  |               |
| Material weaknesses identified   | No            |
| Significant deficiencies identified not considered to be material weaknesses                                       | None Reported |
| Type of auditor's report issued on compliance for major programs   | Unmodified    |
| Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a) | No            |

**Identification of major programs**

| <u>Name of Federal Program or Cluster</u>                               | <u>Federal Financial Assistance Listing/<br/>Federal CFDA Number</u> |
|---|--|
| Coronavirus Relief Fund   | 21.019   |
| Education Stabilization Fund  | 84.425C & 84.425D  |
| Child Nutrition Cluster   | 10.553 & 10.555  |
| Dollar threshold used to distinguish between type A and type B programs | \$2,419,903  |
| Auditee qualified as low-risk auditee?                                  | Yes  |

**State Compliance**

|  |             |
|--|-------------|
| Type of auditor's report issued on compliance for programs | Unmodified* |
|--|-------------|

\*Unmodified for all programs except for the following program which was qualified:

| <u>Name of Program</u>                                  |
|---|
| Unduplicated Local Control Funding Formula Pupil Counts |

The following finding represents a significant deficiency related to the financial statements that is required to be reported in accordance with *Government Auditing Standards*. The finding has been coded as follows:

|          | <u>Five Digit Code</u>   | <u>AB 3627 Finding Type</u> |
|----------|--|-----------------------------|
|          | 30000  | Internal Control            |
| 2021-001 | 30000  |                             |
|          | Criteria or Specific Requirements  |                             |
|          | Internal service funds use the economic resources measurement focus and the accrual basis of accounting, similar to private sector business enterprises. Under the accrual basis of accounting, liabilities, including those related to future claims liabilities, must be recognized. Furthermore, GASB 10 Statement 10 and California State Accounting Manual, Procedure 775 also require the recognition of claims liabilities, including amounts related to claims incurred but not reported, on the face of the financial statements. |                             |
|          | Condition  |                             |
|          | The District did not decrease its claims liability by \$425,793 per the most recent actuarial study performed on the District's self-insured workers' compensation and property and liability programs.  |                             |
|          | Questioned Costs   |                             |
|          | There were no questioned costs associated with the condition identified.   |                             |
|          | Context  |                             |
|          | The condition was identified through the course of our review of the District's internal service activities and the associated self-insured workers' compensation and property and liability programs. Specifically, our review of the District's most recent actuarial report revealed that the claims liability related to workers' compensation and property and liability programs decreased significantly but were not adjusted by the District.  |                             |
|          | Effect   |                             |
|          | Given the condition and applying the criteria or the specific requirement identified above, the claims liability in the District's internal service fund (Fund 67) was overstated by \$3,694,788, which resulted in understatement of internal service fund balance by the same amount.  |                             |

Cause

The District did not obtain the actuarial reports for its self-insured workers' compensation and property and liability programs in a timely manner which was the cause for the condition identified above.

Repeat Finding

Yes.

Recommendation

The District should ensure that actuarial studies are conducted in a timely manner and reviewed within a reasonable time frame to identify the projected claims liability. This would allow the correct amount of claims liability to be reported as part of the District's annual year-end closing process.

Corrective Action Plan and Views of Responsible Officials

The worker's compensation actuarial study will be completed by August of each year to ensure time claims liability will be reported timely.

None reported.



The following findings represent instances of noncompliance and/or questioned costs relating to compliance with state laws and regulations. The findings have been coded as follows:

| <u>Five Digit Code</u> | <u>AB 3627 Finding Type</u> |
|------------------------|-----------------------------|
| 40000                  | State Compliance            |

Unduplicated Local Control Funding Formula Pupil Counts

2021-002      30000

Criteria or Specific Requirements

In accordance with *Education Code* sections 42238.02(b)(4), the Districts should revise their submitted data on English learners, foster youth, and free or reduced-priced meal eligible pupil counts to ensure the accuracy of data reflected on the California Longitudinal Pupil Achievement Data System (CALPADS).

Condition

The District did not update the status designation for 1,076 students who had a designation of “Free” or “Reduced” on the “1.18 – FRPM/English Learner/Foster Youth - Student List” CALPADS report. Through review of supporting documentation, each of these 1,076 students should have been reported with a status designation of “Free” or “Reduced”, but it appears that the District did not update the 1.18 report to reflect the correct status.

Questioned Costs

The questioned costs associated with this condition resulted in an increase of \$2,047,997 in Local Control Funding Formula.

Context

The condition was identified by the District during the review of year over year LCFF. Upon further discussion with the District, a system error was noted during compilation of data for CALPADS upload. The District was able to identify 100 percent of the exceptions that existed, resulting in the discovery of 1,076 students.

#### Effect

As a result of our testing, it appears that the District did not properly update the 1.18 – FRPM/English Learner/Foster Youth – Student List" CALPADS report to align the reporting with the most current free and reduced eligibility information from the District's Nutrition Services Department. The following schedule identifies the District-wide exceptions:

|                     | Enrollment<br>Counts | Certified Total<br>Unduplicated<br>Count | Adjustment Based<br>on Eligibility FRPM | Adjusted Total<br>Unduplicated Count |
|---------------------|----------------------|--|---|--------------------------------------|
| Total District-wide | 31,520               | 27,129                                   | 1,076                                   | 28,205                               |

#### Cause

The primary cause appears to be system error during District's compilation of Unduplicated data prior to CALPADS upload.

#### Repeat Finding

No.

#### Recommendation

The District should review their current procedures and determine the necessary steps to ensure that all student data is uploaded to CALPADS based on the timelines and reporting deadlines for CALPADS.

#### Corrective Action Plan and Views of Responsible Officials

The District identified the discrepancy in the Unduplicated Pupil Count (UPC) between the Certified P-2 1.18 Unduplicated Local Control Funding Formula (LCFF) Student Detail Report and the P-2 Principal Apportionment. The discrepancy occurred as the District was verifying the eligibility of the Community Eligibility Provision (CEP) Program and found some end dates were not reflected accurately. The District made necessary updates in California Longitudinal Pupil Achievement Data System (CalPads) while the P-2 apportionment was being calculated. Catching this error, allowed the District to accurately report the revenue based on the correct UPC.

The District has put in place procedures to compare start and exit eligibility dates and remove all programs from students that no longer qualify for any free and reduced meal program prior to the Fall 1 Certification.

Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

#### Financial Statement Finding

2020-001      30000

##### Criteria or Specific Requirements

Internal service funds use the economic resources measurement focus and the accrual basis of accounting, similar to private sector business enterprises. Under the accrual basis of accounting, liabilities, including those related to future claims liabilities, must be recognized. Furthermore, GASB 10 Statement 10 and California State Accounting Manual, Procedure 775 also require the recognition of claims liabilities, including amounts related to claims incurred but not reported, on the face of the financial statements.

##### Condition

The District did not decrease its claims liability by \$6,394,788 per the most recent actuarial study performed on the District's self-insured workers' compensation and property and liability programs.

##### Questioned Costs

There were no questioned costs associated with the condition identified.

##### Context

The condition was identified through the course of our review of the District's internal service activities and the associated self-insured workers' compensation and property and liability programs. Specifically, our review of the District's most recent actuarial report revealed that the claims liability related to workers' compensation and property and liability programs decreased significantly but were not adjusted by the District.

##### Effect

Given the condition and applying the criteria or the specific requirement identified above, the claims liability in the District's internal service fund (Fund 67) was overstated by \$3,694,788, which resulted in understatement of internal service fund balance by the same amount.

Cause

The District did not obtain the actuarial reports for its self-insured workers' compensation and property and liability programs in a timely manner which was the cause for the condition identified above.

Repeat Finding

No.

Recommendation

The District should ensure that actuarial studies are conducted in a timely manner and reviewed within a reasonable time frame to identify the projected claims liability. This would allow the correct amount of claims liability to be reported as part of the District's annual year-end closing process.

Current Status

Not implemented. See finding 2021-001.

# **Exhibit C**

**California Debt and Investment  
Advisory Commission Reports**  
Community Facilities District No. 2003-1



Information as of Reporting Year End: 06/30/2022

## Issuance

Issuer Name: Moreno Valley Unified School District CFD No 2003-1

Issue Name: 2013 Spec Tax Ref Bonds

Project Name:

Actual Sale Date: 09/25/2013

Settlement Date: 09/25/2013

Original Principal Amount: \$7,425,000.00

Date of Filing: 10/26/2022

Reserve Fund Minimum Balance: Yes

Reserve Fund Minimum Balance Amount: \$683,034.00

Credit Rating from Report of Final Sale

Credit Rating: Not Rated

Standard & Poor:

Fitch:

Moody's:

Other:

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating: Not Rated

Standard & Poor:

Fitch:

Moody's:

Other:

Credit Rating for This Reporting Period

Credit Rating: Not Rated

Standard & Poor:



## MELLO ROOS REPORT

California Debt and Investment Advisory Commission, 915 Capitol Mall,  
Room 400, Sacramento, CA 95814 P.O. Box 942809, Sacramento, CA  
94209-0001 Tel.: (916) 653-3269 Fax: (916) 654-7440

CDIAC # : 2013-0773  
10/26/2022

Fitch:

Moody's:

Other:

### Fund Balance

|  |                |
|--|----------------|
| Principal Amount of Bonds Outstanding: | \$5,865,000.00 |
| Bond Reserve Fund:                     | \$683,136.39   |
| Capitalized Interest Fund:             | \$0.00         |
| Construction Fund(s):                  | \$0.00         |

### Assessed Value

|   |                         |
|---|-------------------------|
| Assessed or Appraised Value Reported as of:   | 01/01/2022              |
| Use Appraised Value only in first year or before annual tax roll billing commences: | From Equalized Tax Roll |
| Total Assessed Value of All Parcels:  | \$84,763,199.00         |

### Tax Collection

|   |              |
|---|--------------|
| Total Amount of Special Taxes Due Annually:               | \$657,325.34 |
| Total Amount of Unpaid Special Taxes Annually:            | \$2,875.04   |
| Does this agency participate in the County's Teeter Plan? | No           |

### Delinquent Reporting

|   |             |
|---|-------------|
| Delinquent Parcel Information Reported as of Equalized Tax Roll of: | 06/30/2022  |
| Total Number of Delinquent Parcels:                                 | 7           |
| Total Amount of Special Taxes Due on Delinquent Parcels:            | \$19,560.51 |

### Foreclosure

| Date Foreclosure Commenced | Total Number of Foreclosure Parcels | Total Amount of Tax on Foreclosure Parcels |
|----------------------------|-------------------------------------|--|
| 09/23/2010                 | 3                                   | \$5,904.46                                 |
| 09/24/2009                 | 2                                   | \$3,847.72                                 |



## MELLO ROOS REPORT

California Debt and Investment Advisory Commission, 915 Capitol Mall,  
Room 400, Sacramento, CA 95814 P.O. Box 942809, Sacramento, CA  
94209-0001 Tel.: (916) 653-3269 Fax: (916) 654-7440

CDIAC # : 2013-0773  
10/26/2022

09/29/2008

2

\$4,114.61

### Retired Issues

Indicate Reason for Retirement:

Not Retired

### Filing Contact

Filing Contact Name:

Justin Bjorgan

Agency/Organization Name:

KeyAnalytics (California Financial Services)

Address:

555 Corporate Drive, Suite 100

City:

Ladera Ranch

State:

CA

Zip Code:

92694

Telephone:

949-2821077

Fax Number:

E-mail:

jbjorgan@calschools.com

### Comments

Issuer Comments:

Submission Date:

10/26/2022



Moreno Valley Unified School District  
Riverside County  
Community Facilities District No. 2003-1  
Fiscal Year 2021/2022 Tax Roll Delinquent Parcel Detail Report

| Assessor's Parcel Number | Tax Year | Total Delinquent | Total Special Tax Levied | Percentage Delinquent |
|--------------------------|----------|------------------|--------------------------|-----------------------|
| 487-191-017              | 2020     | \$2,818.68       | \$2,818.68               | 100.00%               |
| 487-190-001              | 2009     | \$1,191.48       | \$2,382.96               | 50.00%                |
| 487-191-001              | 2009     | \$2,330.02       | \$2,330.02               | 100.00%               |
| 487-191-016              | 2007     | \$1,957.04       | \$1,957.04               | 100.00%               |
| 487-191-016              | 2008     | \$1,996.18       | \$1,996.18               | 100.00%               |
| 487-191-017              | 2021     | \$2,875.04       | \$2,875.04               | 100.00%               |
| 487-202-007              | 2009     | \$2,382.96       | \$2,382.96               | 100.00%               |
| 487-202-015              | 2006     | \$1,068.10       | \$2,136.20               | 50.00%                |
| 487-202-015              | 2007     | \$1,089.47       | \$2,178.94               | 50.00%                |
| 487-211-006              | 2008     | \$1,851.54       | \$1,851.54               | 100.00%               |