

# Continuing Disclosure Annual Report

*Fiscal Year Ending June 30, 2022*

*Submitted March 31, 2023*

## Moreno Valley Unified School District

Community Facilities District No. 2004-6

Series 2014 Special Tax Refunding Bonds

2021 / 2022



A division of California Financial Services

**\$26,220,000**  
**Moreno Valley Unified School District**  
**Community Facilities District No. 2004-6**  
**Series 2014 Special Tax Refunding Bonds**

**MATURITY DATE**

**CUSIP\***

**Current Interest Term Bonds**

09/01/2036

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. 2004-6  
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

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

Exhibit B – 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 2014 Special Tax Refunding Bonds of Community Facilities District No. 2004-6 issued on August 21, 2014, in the par amount of \$26,220,000 (“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. 2004-6 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. 2004-6 does not prepared 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>.

Copies of the Statements have been attached to this report as Exhibit A.

# III. Reports 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 B.

## 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.2004-6/FY2122/ContDisc/MVUSD\\_CFD\\_2004-6\\_FY2122\\_ContDisc\\_FN.docx](https://calschools.sharepoint.com/CFS/UNREGULATED/Moreno_Valley/Developer_Revenue/CFD_Admin/CFD_No.2004-6/FY2122/ContDisc/MVUSD_CFD_2004-6_FY2122_ContDisc_FN.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 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 Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$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 Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	3.64%

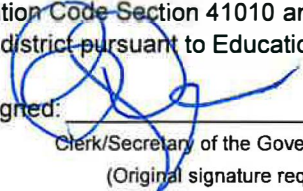
1/15/2021



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 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 (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			% 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							
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%

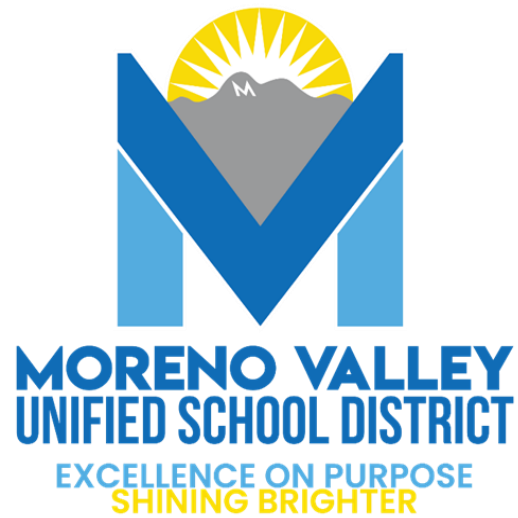
Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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/ 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 Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(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									
(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 Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
<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 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 OVER EXPENDITURES BEFORE OTHER 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 Unaudited Actuals	2022-23 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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, 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 OVER EXPENDITURES BEFORE OTHER 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	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 (must agree with line F2) (G9 + H2) - (I6 + J2)			805,036.63		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	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 Unaudited Actuals	2022-23 Budget	Percent 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 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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 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 OVER EXPENDITURES BEFORE OTHER 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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, 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 OVER EXPENDITURES BEFORE OTHER 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND 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 Unaudited Actuals	2022-23 Budget	Percent 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 (must agree with line F2) (G10 + H2) - (I7 + J2)			853,003.47		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	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 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%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>15,463.98</b>	<b>855.00</b>	<b>-94.5%</b>
<b>TOTAL, REVENUES</b>			<b>1,740,397.94</b>	<b>1,763,267.00</b>	<b>1.3%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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 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 Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			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%

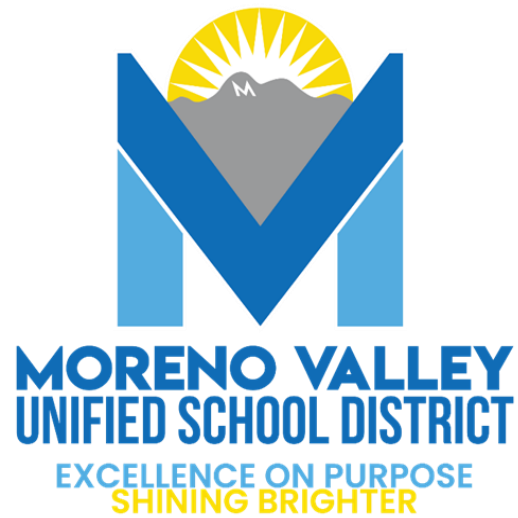
Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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 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 OVER EXPENDITURES BEFORE OTHER 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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, 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 OVER EXPENDITURES BEFORE OTHER 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND 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 Unaudited Actuals	2022-23 Budget	Percent 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 (must agree with line F2) (G9 + H2) - (I6 + J2)			140,178.45		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	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 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 Unaudited Actuals	2022-23 Budget	Percent 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,298.11	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 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>			2,038,148.81	2,205,148.00	8.2%

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



Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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 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 OVER EXPENDITURES BEFORE OTHER 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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, 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 OVER EXPENDITURES BEFORE OTHER 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND 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 Unaudited Actuals	2022-23 Budget	Percent 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 (must agree with line F2) (G10 + H2) - (I7 + J2)			13,176,619.04		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	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%

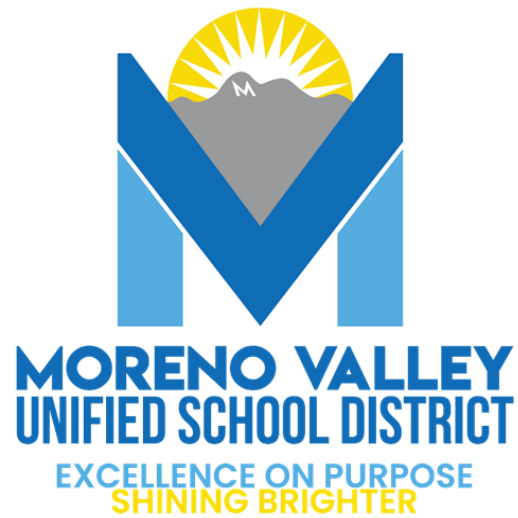
Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,859.62	177,235.00	1278.2%
Dues and Memberships		5300	4,416.22	5,000.00	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 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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 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 OVER EXPENDITURES BEFORE OTHER 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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, 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 OVER EXPENDITURES BEFORE OTHER 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND 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 Unaudited Actuals	2022-23 Budget	Percent 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 (must agree with line F2) (G9 + H2) - (I6 + J2)			45,941,219.14		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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 Unaudited Actuals	2022-23 Budget	Percent 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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>168,646.69</b>	<b>109,757.00</b>	<b>-34.9%</b>
<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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>22,685.44</b>	<b>16,565.00</b>	<b>-27.0%</b>
<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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>666,075.67</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	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 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and 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 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 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 Resource Codes Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>			
<b>INTERFUND TRANSFERS IN</b>			
Other Authorized Interfund Transfers In 8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>			
To: State School Building Fund/ County School Facilities Fund 7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out 7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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 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 OVER EXPENDITURES BEFORE OTHER 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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, 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 OVER EXPENDITURES BEFORE OTHER 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND 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 Unaudited Actuals	2022-23 Budget	Percent 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 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,271,696.21		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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 Mitigation/Developer Fees		8681	7,272,592.23	17,661,394.00	142.8%
Other Local Revenue 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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%

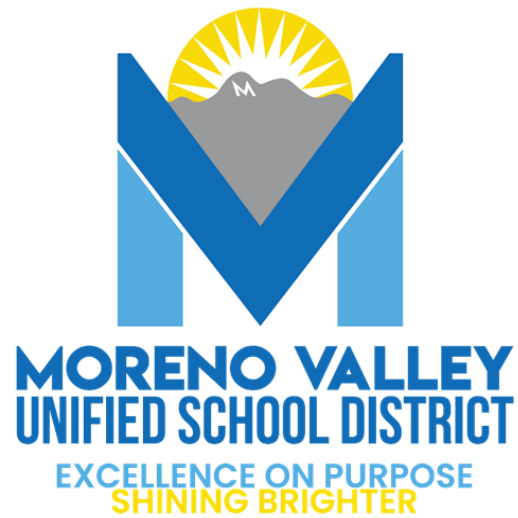
Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	137,971.00	137,971.00	0.0%
Operations 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 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 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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 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 OVER EXPENDITURES BEFORE OTHER 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND 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

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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, 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 OVER EXPENDITURES BEFORE OTHER 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND 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 Unaudited Actuals	2022-23 Budget	Percent 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 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,580,333.02		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	4,230,183.00	5,757,959.00	36.1%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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 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 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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 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 OVER EXPENDITURES BEFORE OTHER 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND 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%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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, 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 OVER EXPENDITURES BEFORE OTHER 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND 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 Unaudited Actuals	2022-23 Budget	Percent 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 (must agree with line F2) (G9 + H2) - (I6 + J2)			24,276,006.84		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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 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 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 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	1,207,567.50	0.00	-100.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			1,207,567.50	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			1,207,567.50	0.00	-100.0%

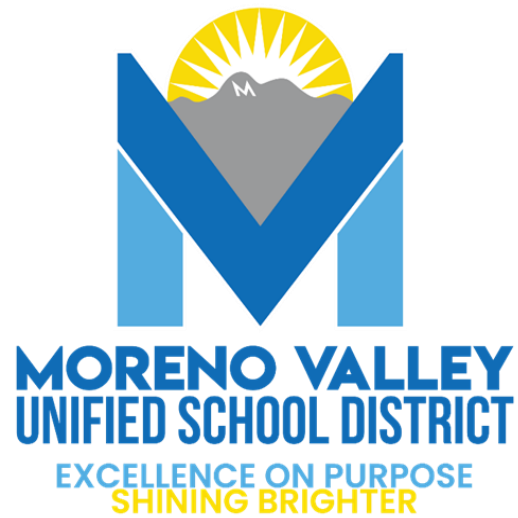
Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	170,565.16	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 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 OVER EXPENDITURES BEFORE OTHER 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND 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 Unaudited Actuals	2022-23 Budget	Percent 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<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 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
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 To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	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> (a - b + c - d + e)			(7,506,261.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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, 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 OVER EXPENDITURES BEFORE OTHER 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND 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 Unaudited Actuals	2022-23 Budget	Percent 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 (must agree with line F2) (G9 + H2) - (I6 + J2)			35,692,226.75		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	110,046.19	123,560.00	12.3%
Other Subventions/In-Lieu 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 County and District Taxes Voted Indebtedness Levies 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 Delinquent Non-LCFF 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 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 Unaudited Actuals	2022-23 Budget	Percent 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 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	16,768.54	0.00	-100.0%
(c) TOTAL, SOURCES			16,768.54	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			16,768.54	0.00	-100.0%

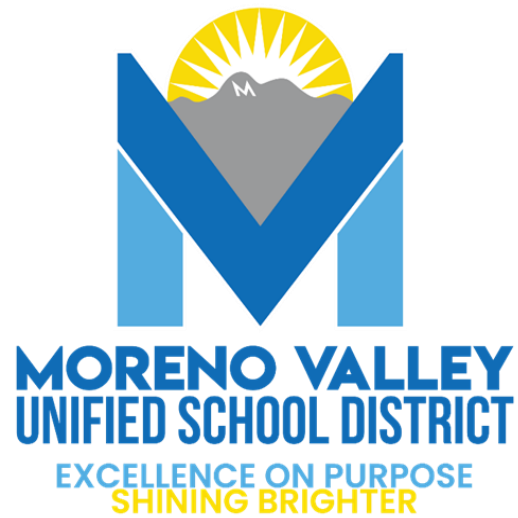
Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	110,046.19	123,560.00	12.3%
4) Other Local Revenue		8600-8799	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 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 OVER EXPENDITURES BEFORE OTHER 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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, 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 OVER EXPENDITURES BEFORE OTHER 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	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 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,001,934.18		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	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 Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	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 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 Unaudited Actuals	2022-23 Budget	Percent 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 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	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> (a - b + c - d + e)			(817,328.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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 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 OVER EXPENDITURES BEFORE OTHER 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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, 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 OVER EXPENSES BEFORE OTHER 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN 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 Unaudited Actuals	2022-23 Budget	Percent 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 Unaudited Actuals	2022-23 Budget	Percent 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 (must agree with line F2) (G10 + H2) - (I7 + J2)			10,409,490.73		



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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/ 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	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 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 Unaudited Actuals	2022-23 Budget	Percent 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 Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			7,000,000.00	0.00	-100.0%

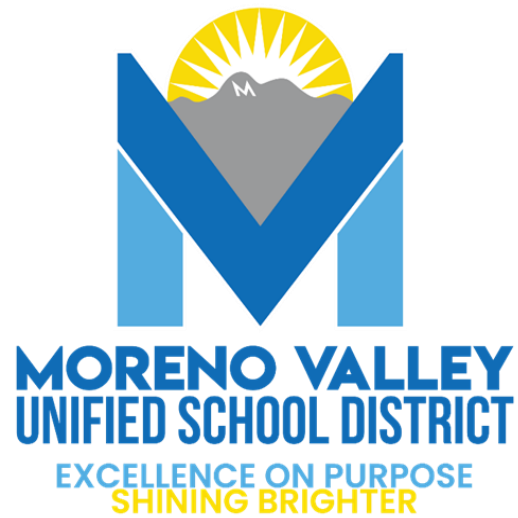
Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,399,516.01	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 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 OVER EXPENSES BEFORE OTHER 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 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN 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> 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> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	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. 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





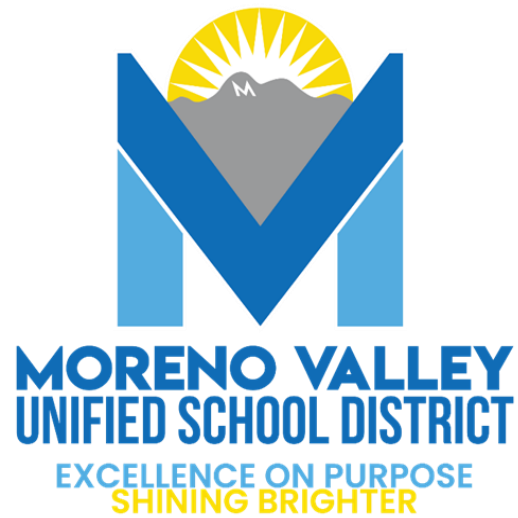
# **Form ASSET**

## **Schedule of Capital Assets**

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	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 ESSER I	CARES ACT ESSER II	CARES ACT ESSER III	CARES ACT ESSER III	Governor Emergency ED 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 (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 (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 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 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 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)	(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 (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, 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 (line 5 plus line 6 minus line 13a 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 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 (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 (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 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 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 Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(3,255,257.00)	(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 (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, enter line 14 amount here			2,443,549.92	4,421,739.39			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a 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

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FEDERAL PROGRAM NAME	Mental Health	IDEA Preschool Staff Development	IDEA Part C Early Intervention	SPED Alternative Dispute Resolution COVID 19	SPED Alternative Dispute Resolution	Carl Perkins	Adule Ed Basic ESL (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 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 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 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)	(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 (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	355,426.00	1,685.00	56,047.00	73,557.00	14,601.00	298,522.00	210,857.00

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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

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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 (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 (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 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 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 Line 6 above for Prior Year Adjustments				84,439.26	157,872.99	227,204.00	
13. Calculation of Unearned Revenue or A/P, & A/R amounts (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 (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, enter line 14 amount here					146,931.28	908,815.00	602,523.40
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a 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

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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

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STATE PROGRAM NAME	Universal PreKinder Planning Grant	California State Preschool	Child Development Cal State Preschool QRIS Block Grant	Child Development Cal State Preschool QRIS Block Grant	Middle School Foundation Academies	Middle School Foundation Academies	Partnership Academies (CPA) (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 (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 (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 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 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 for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (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 (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, enter line 14 amount here	550,497.85		253,212.40	1,699,476.55			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a 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



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STATE PROGRAM NAME	Partnership Academies (CPA) (SB 1070)	Partnership Academies (CPA) (SB 1070)	Partnership Academies (CPA) (SB 1070)	Partnership Academies (CPA) (SB 1070)	Career Technical Education Incentive	Career Technical Education Incentive	Career Technical 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 (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 (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 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 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 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	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 (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, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a 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

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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

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STATE PROGRAM NAME	Partnerships Academies	Partnerships Academies	Partnerships Academies	Partnerships Academies	Partnerships Academies	Partnerships Academies	Partnerships 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 (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 (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 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 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 for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (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 (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, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	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 (sum lines 2a & 2b)	3,874,554.00
3. Required Matching Funds/Other	(159,767.60)
4. Total Available Award (sum lines 1, 2c, & 3)	8,802,267.58
<b>REVENUES</b>	
5. Unearned Revenue Deferred from 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 Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	4,904,788.75
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	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 (line 4 minus line 9)	3,897,478.83
15. If Carryover is allowed, enter line 14 amount here	2,503,186.80
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a 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 (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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

FEDERAL PROGRAM NAME	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 Professionals 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	Expanded 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 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 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 (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 (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 Prior Year Adjustments							
7. a. Accounts Receivable (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 Receivable							
c. Current Accounts Receivable (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 (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 Expenditures							
12. Total Expenditures (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 (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 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 (sum lines 2a & 2b)	15,222,937.11
3. Required Matching Funds/Other	0.00
4. Total Available Award (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 Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	251,186.79
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	251,186.79
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	15,222,937.11
<b>EXPENDITURES</b>	
10. Donor-Authorized Expenditures	12,799,536.52
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	12,799,536.52
<b>RESTRICTED ENDING BALANCE</b>	
13. Current Year (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) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	3,919.85
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			261,491,514.90
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			1,499,933.26
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			346,466.09
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			
14. TOTAL SALARIES AND BENEFITS. . . . .			259,645,115.55
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			56.12%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

### PART III: DEFICIENCY AMOUNT

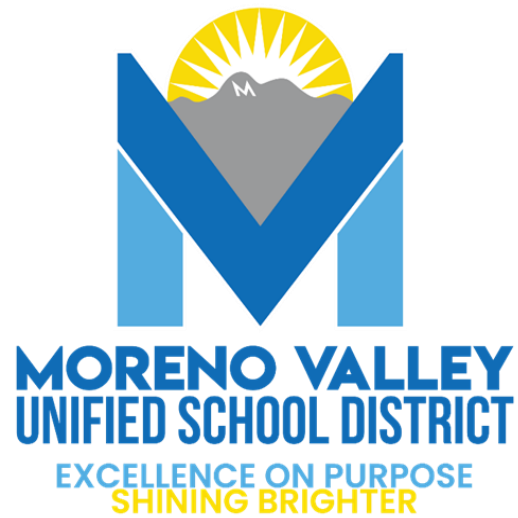
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	56.12%
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)





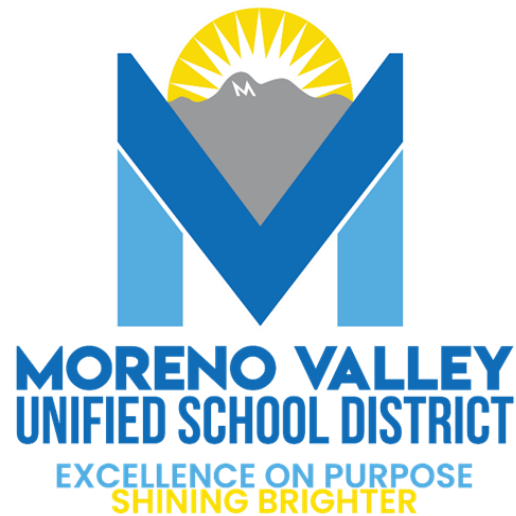



# **Form DEBT**

## **Schedule of Long Term Liabilities**

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	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**

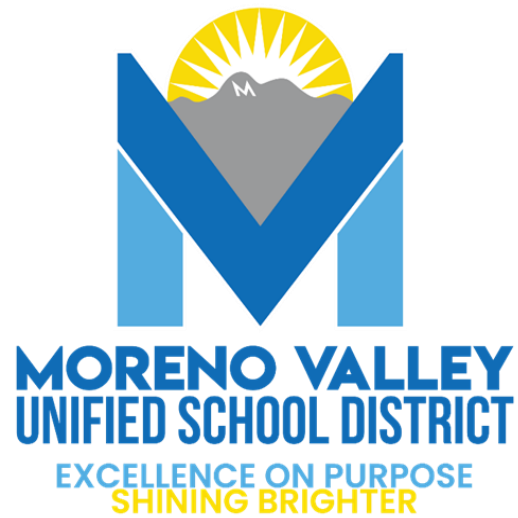
Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	508,141,582.72
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	59,290,185.74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

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		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) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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







# **Form GANN**

## **Appropriations Limit Calculations**

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b> (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2020-21 Actual</b>			<b>2021-22 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	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 (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2021-22 P2 Report</b>			<b>2022-23 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	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 (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 (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 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			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 (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 (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 (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 (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 (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 (Lines D9a plus D9b minus D9c)			197,737,391.37			

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# **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 (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 (Function 7700, objects 1000-5999, minus Line B10)	4,920,829.74
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	384,423.89
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,712,399.39
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	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, minus Part III, Line A4)	3,435,842.31
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	41,844.24
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	68,084.26
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	325,440.52
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	48,066,652.65
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	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%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2023-24 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B19)	3.64%
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#### Part IV - Carry-forward Adjustment

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>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 (Objects 1000-5999 except 4700 &amp; 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate 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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	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 Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		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 Expenditures (Resource 1100)	5000-5999	525,140.15			525,140.15
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			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 Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	45,307.31			45,307.31
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (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 Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
<b>Instructional Goals</b>										
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00			
1110	Regular Education, K–12	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 (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	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 (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6910)	336,593.46				336,593.46
Enterprise (Objects 1000-5999, 6400-6910)		811,753.19			811,753.19
Facilities Acquisition & Construction (Objects 1000-6600)			3,286,227.89		3,286,227.89
Other Outgo (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 and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	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> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	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		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	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 Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____		
_____		
_____		
3. Enter restatements of 2021-22 special education beginning fund balances from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
_____		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____		
_____		
_____		
5. 2020-21 Expenditures, Adjusted for 2021-22 MOE Calculation (Sum lines 1 through 4)	0.00	0.00
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	_____	
2. Enter any adjustments not included in Line C1 (explain below)	_____	
_____		
_____		
_____		
3. 2020-21 Unduplicated Pupil Count, Adjusted for 2021-22 MOE Calculation (Line C1 plus Line C2)	0.00	

**SELPA:** 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:	State and Local	Local Only
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
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<hr/>	<hr/>	<hr/>
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 - 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 (LE-CY Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2020-21	Difference (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 FY 2021-22	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita 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 FY 2021-22	Comparison Year 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 FY 2021-22	Comparison Year 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)

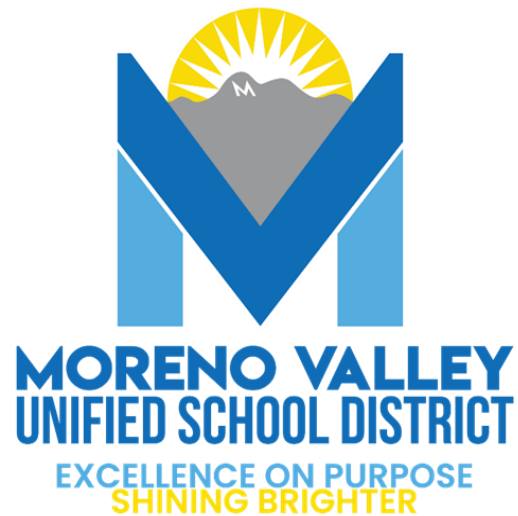
Object Code	Description	Moreno Valley Unified (MV00)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating 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 Unified (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**

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								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
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
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)	_____ 0.00	
Maximum available for MOE reduction (50% of increase in funding)	_____ 0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	_____ 0.00 (b)	

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

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

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

Available for MOE reduction.

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

\_\_\_\_\_ 0.00 (d)

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

\_\_\_\_\_ 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 (LB-B Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2020-21	Difference (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 FY 2022-23	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on 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 FY 2022-23	Comparison Year 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 FY 2022-23	Comparison Year 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)

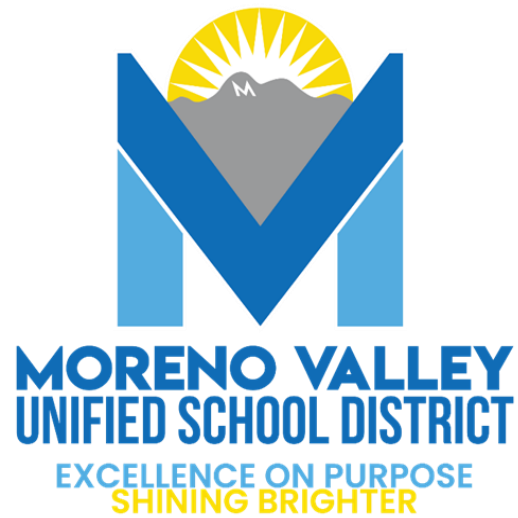
Object Code	Description	Moreno Valley Unified (MV00)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			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 Unified (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 (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**

**California Debt and Investment  
Advisory Commission Reports**  
Community Facilities District No. 2004-6



Information as of Reporting Year End: 06/30/2022

## Issuance

Issuer Name: Moreno Valley Unified School District CFD No 2004-6

Issue Name: 2014 Special Tax Ref Bonds

Project Name:

Actual Sale Date: 08/20/2014

Settlement Date: 08/21/2014

Original Principal Amount: \$26,220,000.00

Date of Filing: 10/26/2022

Reserve Fund Minimum Balance: Yes

Reserve Fund Minimum Balance Amount: \$1,791,191.25

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:



Fitch:

Moody's:

Other:

## Fund Balance

Principal Amount of Bonds Outstanding:	\$21,855,000.00
Bond Reserve Fund:	\$1,791,462.03
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.82

## 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:	\$272,500,560.00

## Tax Collection

Total Amount of Special Taxes Due Annually:	\$2,338,215.54
Total Amount of Unpaid Special Taxes Annually:	\$16,720.22
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:	26
Total Amount of Special Taxes Due on Delinquent Parcels:	\$77,459.96

## Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
10/05/2017	1	\$6,732.24
10/31/2014	1	\$3,536.28



## 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 # : 2014-0905  
10/26/2022

09/30/2013	2	\$10,332.84
09/28/2012	1	\$3,398.96

### 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 Additional Foreclosure Information: Date Foreclosure Commenced, Number of Parcels, Total Amount  
Comments: Due on Foreclosure Parcels 09/16/2011, 1, \$3,332.30 09/23/2010, 3, \$5,843.90 09/24/2010, 3,  
\$4,861.19 09/29/2008, 9, \$21,073.43 10/10/2006, 1, \$2,615.28

Moreno Valley Unified School District  
Riverside County  
Community Facilities District No. 2004-6  
Fiscal Year 2021/2022 Tax Roll Delinquent Parcel Detail Report

Assessor's Parcel Number	Tax Year	Total Delinquent	Total Special Tax Levied	Percentage Delinquent
486-552-035	2020	\$1,748.92	\$3,497.84	50.00%
486-490-028	2007	\$1,360.47	\$2,720.94	50.00%
486-492-026	2005	\$2,615.28	\$2,615.28	100.00%
486-503-012	2009	\$3,266.98	\$3,266.98	100.00%
486-503-012	2010	\$3,332.30	\$3,332.30	100.00%
486-503-012	2011	\$3,398.96	\$3,398.96	100.00%
486-503-012	2012	\$3,466.94	\$3,466.94	100.00%
486-503-012	2013	\$3,536.28	\$3,536.28	100.00%
486-503-015	2011	\$3,398.96	\$3,398.96	100.00%
486-503-015	2012	\$3,466.94	\$3,466.94	100.00%
486-503-026	2007	\$3,140.10	\$3,140.10	100.00%
486-505-007	2009	\$1,478.36	\$2,956.72	50.00%
486-510-002	2007	\$1,420.96	\$2,841.92	50.00%
486-510-002	2008	\$1,449.37	\$2,898.74	50.00%
486-510-007	2007	\$3,140.10	\$3,140.10	100.00%
486-522-006	2021	\$2,071.65	\$4,143.30	50.00%
486-541-005	2007	\$2,703.96	\$2,703.96	100.00%
486-552-035	2021	\$3,567.80	\$3,567.80	100.00%
487-481-007	2007	\$1,989.76	\$1,989.76	100.00%
487-482-001	2021	\$1,417.04	\$2,834.08	50.00%
487-482-002	2008	\$2,334.80	\$2,334.80	100.00%
487-500-005	2021	\$2,590.44	\$2,590.44	100.00%
487-500-012	2021	\$1,529.06	\$3,058.12	50.00%
487-500-040	2009	\$1,098.56	\$2,197.12	50.00%
487-502-014	2021	\$1,371.53	\$2,743.06	50.00%
487-510-007	2021	\$1,417.04	\$2,834.08	50.00%
487-510-009	2014	\$1,314.68	\$2,629.36	50.00%
487-510-009	2015	\$2,681.96	\$2,681.96	100.00%
487-511-006	2021	\$1,442.94	\$2,885.88	50.00%
487-512-005	2007	\$2,187.14	\$2,187.14	100.00%
487-513-007	2021	\$1,312.72	\$2,625.44	50.00%
487-514-001	2007	\$2,289.02	\$2,289.02	100.00%
487-520-032	2008	\$1,077.02	\$2,154.04	50.00%
496-492-023	2007	\$2,841.92	\$2,841.92	100.00%