



2021-22
UNAUDITED ACTUALS
STATE FINANCIAL REPORT

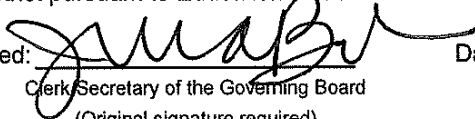
BOARD APPROVED SEPTEMBER 7, 2022

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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed:  Date of Meeting: Sep 07, 2022
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

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

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

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

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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Unaudited Actuals	2022-23 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	GS	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Unaudited Actuals	2022-23 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

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	756,261,999.12	0.00	756,261,999.12	828,557,251.00	0.00	828,557,251.00	9.6%
2) Federal Revenue		8100-8299	1,239,673.48	145,331,539.61	146,571,213.09	0.00	192,669,876.00	192,669,876.00	31.5%
3) Other State Revenue		8300-8599	15,354,736.85	163,969,809.69	179,324,546.54	10,923,458.00	314,580,282.00	325,503,740.00	81.5%
4) Other Local Revenue		8600-8799	12,871,108.96	2,056,768.94	14,927,877.90	7,680,708.00	6,225,496.00	13,906,204.00	-6.8%
5) TOTAL REVENUES			785,727,518.41	311,358,118.24	1,097,085,636.65	847,161,417.00	513,475,654.00	1,360,637,071.00	24.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	298,235,384.58	152,472,306.49	450,707,691.07	312,895,984.00	156,825,846.00	469,721,830.00	4.2%
2) Classified Salaries		2000-2999	92,785,284.31	29,053,275.42	121,838,559.73	88,986,141.00	40,719,566.00	129,705,707.00	6.5%
3) Employee Benefits		3000-3999	166,797,854.14	123,056,439.44	289,854,293.58	190,168,623.00	135,027,476.00	325,196,099.00	12.2%
4) Books and Supplies		4000-4999	17,903,328.70	58,149,909.09	76,053,237.79	19,502,945.00	79,346,890.00	98,849,835.00	30.0%
5) Services and Other Operating Expenditures		5000-5999	52,737,181.86	60,274,465.44	113,011,647.30	65,392,903.00	86,734,130.00	152,127,033.00	34.6%
6) Capital Outlay		6000-6999	1,670,633.80	1,360,972.10	3,031,605.90	14,784,500.00	8,042,000.00	22,826,500.00	653.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	191,804.00	544,897.39	736,701.39	150,000.00	600,000.00	750,000.00	1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,395,678.00)	11,887,993.23	(1,507,684.77)	(17,367,568.00)	15,774,154.00	(1,593,414.00)	5.7%
9) TOTAL EXPENDITURES			616,925,793.39	436,800,258.60	1,053,726,051.99	674,513,528.00	523,070,062.00	1,197,583,590.00	13.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			168,801,725.02	(125,442,140.36)	43,359,584.66	172,647,889.00	(9,594,408.00)	163,053,481.00	276.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,000,000.00	0.00	6,000,000.00	7,000,000.00	0.00	7,000,000.00	16.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(114,301,897.07)	114,301,897.07	0.00	(123,154,349.00)	123,154,349.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(120,301,897.07)	114,301,897.07	(6,000,000.00)	(130,154,349.00)	123,154,349.00	(7,000,000.00)	16.7%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,499,827.95	(11,140,243.29)	37,359,584.66	42,493,540.00	113,559,941.00	156,053,481.00	317.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	318,778,080.36	91,722,004.35	410,500,084.71	367,277,908.31	80,581,761.06	447,859,669.37	9.1%
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)			318,778,080.36	91,722,004.35	410,500,084.71	367,277,908.31	80,581,761.06	447,859,669.37	9.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			318,778,080.36	91,722,004.35	410,500,084.71	367,277,908.31	80,581,761.06	447,859,669.37	9.1%
2) Ending Balance, June 30 (E + F1e)			367,277,908.31	80,581,761.06	447,859,669.37	409,771,448.31	194,141,702.06	603,913,150.37	34.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	392,050.00	0.00	392,050.00	392,050.00	0.00	392,050.00	0.0%
Stores		9712	831,821.70	0.00	831,821.70	850,000.00	0.00	850,000.00	2.2%
Prepaid Items		9713	1,437,949.28	0.00	1,437,949.28	1,500,000.00	0.00	1,500,000.00	4.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	80,581,761.06	80,581,761.06	0.00	194,141,702.06	194,141,702.06	140.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	42,100,000.00	0.00	42,100,000.00	335,000,000.00	0.00	335,000,000.00	695.7%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	21,194,521.00	0.00	21,194,521.00	24,091,672.00	0.00	24,091,672.00	13.7%
Unassigned/Unappropriated Amount		9790	301,321,566.33	0.00	301,321,566.33	47,937,726.31	0.00	47,937,726.31	-84.1%

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	379,150,239.61	67,804,433.86	446,954,673.47				
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	392,050.00	0.00	392,050.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	9,809,788.03	275,178.67	10,084,966.70				
4) Due from Grantor Government		9290	1,939,187.89	85,692,663.71	87,631,851.60				
5) Due from Other Funds		9310	2,658,975.80	21,457.13	2,680,432.93				
6) Stores		9320	831,821.70	0.00	831,821.70				
7) Prepaid Expenditures		9330	1,437,949.28	0.00	1,437,949.28				
8) Other Current Assets		9340	21,803.03	0.00	21,803.03				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			396,241,815.34	153,793,733.37	550,035,548.71				
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	28,783,689.42	32,542,760.32	61,326,449.74				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	180,217.61	40,669,211.99	40,849,429.60				
6) TOTAL, LIABILITIES			28,963,907.03	73,211,972.31	102,175,879.34				
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									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			367,277,908.31	80,581,761.06	447,859,669.37				

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	343,562,474.00	0.00	343,562,474.00	483,217,386.00	0.00	483,217,386.00	40.6%
Education Protection Account State Aid - Current Year		8012	233,777,937.00	0.00	233,777,937.00	161,852,236.00	0.00	161,852,236.00	-30.8%
State Aid - Prior Years		8019	39,101.00	0.00	39,101.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	427,525.75	0.00	427,525.75	517,458.00	0.00	517,458.00	21.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	853,631.11	0.00	853,631.11	2,025,103.00	0.00	2,025,103.00	137.2%
County & District Taxes									
Secured Roll Taxes		8041	90,894,046.23	0.00	90,894,046.23	130,893,594.00	0.00	130,893,594.00	44.0%
Unsecured Roll Taxes		8042	1,425,284.82	0.00	1,425,284.82	2,983,908.00	0.00	2,983,908.00	109.4%
Prior Years' Taxes		8043	2,584,808.21	0.00	2,584,808.21	7,732,720.00	0.00	7,732,720.00	199.2%
Supplemental Taxes		8044	4,224,038.76	0.00	4,224,038.76	4,952,850.00	0.00	4,952,850.00	17.3%
Education Revenue Augmentation Fund (ERAF)		8045	48,335,055.85	0.00	48,335,055.85	6,520,755.00	0.00	6,520,755.00	-86.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	31,005,082.84	0.00	31,005,082.84	28,392,831.00	0.00	28,392,831.00	-8.4%
Penalties and Interest from Delinquent Taxes		8048	24,334.04	0.00	24,334.04	194,225.00	0.00	194,225.00	698.2%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	28,622.51	0.00	28,622.51	78,064.00	0.00	78,064.00	172.7%
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			757,181,942.12	0.00	757,181,942.12	829,361,130.00	0.00	829,361,130.00	9.5%
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	(919,943.00)	0.00	(919,943.00)	(803,879.00)	0.00	(803,879.00)	-12.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			756,261,999.12	0.00	756,261,999.12	828,557,251.00	0.00	828,557,251.00	9.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	12,881,899.42	12,881,899.42	0.00	13,433,379.00	13,433,379.00	4.3%
Special Education Discretionary Grants		8182	0.00	1,485,121.10	1,485,121.10	0.00	4,620,729.00	4,620,729.00	211.1%
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	305,036.90	305,036.90	0.00	406,354.00	406,354.00	33.2%
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		31,782,229.69	31,782,229.69		46,160,439.00	46,160,439.00	45.2%
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		3,193,515.71	3,193,515.71		4,090,642.00	4,090,642.00	28.1%
Title III, Part A, Immigrant Student Program	4201	8290		6,267.92	6,267.92		0.00	0.00	-100.0%

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Title III, Part A, English Learner Program	4203	8290		(157,080.86)	(157,080.86)		2,352,162.00	2,352,162.00	-1597.4%
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		2,860,149.18	2,860,149.18		2,999,841.00	2,999,841.00	4.9%
Career and Technical Education	3500-3599	8290		657,623.67	657,623.67		757,404.00	757,404.00	15.2%
All Other Federal Revenue	All Other	8290	1,239,673.48	92,316,776.88	93,556,450.36	0.00	117,848,926.00	117,848,926.00	26.0%
TOTAL, FEDERAL REVENUE			1,239,673.48	145,331,539.61	146,571,213.09	0.00	192,669,876.00	192,669,876.00	31.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		51,992,197.00	51,992,197.00		58,898,608.00	58,898,608.00	13.3%
Prior Years	6500	8319		100,388.00	100,388.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,897,097.00	0.00	2,897,097.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	12,394,079.85	5,740,836.89	18,134,916.74	10,710,100.00	4,270,899.00	14,980,999.00	-17.4%
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		10,711,167.32	10,711,167.32		12,271,124.00	12,271,124.00	14.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		1,745,544.12	1,745,544.12		3,219,808.00	3,219,808.00	84.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		780,000.00	780,000.00		750,000.00	750,000.00	-3.8%
All Other State Revenue	All Other	8590	63,560.00	92,899,676.36	92,963,236.36	213,358.00	235,169,843.00	235,383,201.00	153.2%
TOTAL, OTHER STATE REVENUE			15,354,736.85	163,969,809.69	179,324,546.54	10,923,458.00	314,580,282.00	325,503,740.00	81.5%

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)	
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	48,705.01	0.00	48,705.01	20,000.00	0.00	20,000.00	-58.9%
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	764,197.62	0.00	764,197.62	1,171,172.00	160,000.00	1,331,172.00	74.2%
Interest		8660	2,620,197.74	22,258.22	2,642,455.96	1,400,000.00	30,000.00	1,430,000.00	-45.9%
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	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	28,622.50	0.00	28,622.50	0.00	0.00	0.00	-100.0%
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	9,409,386.09	2,034,510.72	11,443,896.81	5,089,536.00	6,035,496.00	11,125,032.00	-2.8%
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			12,871,108.96	2,056,768.94	14,927,877.90	7,680,708.00	6,225,496.00	13,906,204.00	-6.8%
TOTAL, REVENUES			785,727,518.41	311,358,118.24	1,097,085,636.65	847,161,417.00	513,475,654.00	1,360,637,071.00	24.0%

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	244,014,568.47	107,987,557.84	352,002,126.31	257,474,271.00	115,545,229.00	373,019,500.00	6.0%
Certificated Pupil Support Salaries		1200	21,404,410.44	14,688,500.82	36,092,911.26	23,007,281.00	14,572,609.00	37,579,890.00	4.1%
Certificated Supervisors' and Administrators' Salaries		1300	25,716,625.04	9,566,828.62	35,283,453.66	25,376,118.00	7,161,214.00	32,537,332.00	-7.8%
Other Certificated Salaries		1900	7,099,780.63	20,229,419.21	27,329,199.84	7,038,314.00	19,546,794.00	26,585,108.00	-2.7%
TOTAL, CERTIFICATED SALARIES			298,235,384.58	152,472,306.49	450,707,691.07	312,895,984.00	156,825,846.00	469,721,830.00	4.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	17,196,496.92	5,848,659.83	23,045,156.75	15,890,973.00	13,466,425.00	29,357,398.00	27.4%
Classified Support Salaries		2200	26,903,154.36	12,181,077.44	39,084,231.80	26,254,486.00	13,132,956.00	39,387,442.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	22,378,811.87	5,875,446.27	28,254,258.14	22,537,582.00	6,247,635.00	28,785,217.00	1.9%
Clerical, Technical and Office Salaries		2400	20,416,398.58	2,696,063.86	23,112,462.44	20,515,842.00	2,591,857.00	23,107,699.00	0.0%
Other Classified Salaries		2900	5,890,422.58	2,452,028.02	8,342,450.60	3,787,258.00	5,280,693.00	9,067,951.00	8.7%
TOTAL, CLASSIFIED SALARIES			92,785,284.31	29,053,275.42	121,838,559.73	88,986,141.00	40,719,566.00	129,705,707.00	6.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	49,276,663.54	68,205,545.05	117,482,208.59	60,009,038.00	74,469,464.00	134,478,502.00	14.5%
PERS		3201-3202	15,109,139.96	7,870,989.36	22,980,129.32	17,803,863.00	9,233,904.00	27,037,767.00	17.7%
OASDI/Medicare/Alternative		3301-3302	9,962,538.51	4,872,043.50	14,834,582.01	10,151,196.00	5,184,617.00	15,335,813.00	3.4%
Health and Welfare Benefits		3401-3402	74,241,815.65	33,634,799.20	107,876,614.85	82,814,782.00	35,342,719.00	118,157,501.00	9.5%
Unemployment Insurance		3501-3502	1,950,660.48	909,830.19	2,860,490.67	1,938,189.00	2,576,095.00	4,514,284.00	57.8%
Workers' Compensation		3601-3602	7,836,887.84	3,639,922.69	11,476,810.53	7,953,991.00	4,013,935.00	11,967,926.00	4.3%
OPEB, Allocated		3701-3702	702,241.04	330,346.86	1,032,587.90	662,803.00	348,838.00	1,011,641.00	-2.0%
OPEB, Active Employees		3751-3752	7,717,907.12	3,592,962.59	11,310,869.71	8,834,761.00	3,857,904.00	12,692,665.00	12.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			166,797,854.14	123,056,439.44	289,854,293.58	190,168,623.00	135,027,476.00	325,196,099.00	12.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	13,466.63	13,602,485.47	13,615,952.10	223,980.00	15,601,000.00	15,824,980.00	16.2%
Books and Other Reference Materials		4200	1,566,547.22	1,276,703.22	2,843,250.44	61,482.00	43,724.00	105,206.00	-96.3%
Materials and Supplies		4300	14,965,442.72	36,715,753.39	51,681,196.11	18,635,483.00	54,050,914.00	72,686,397.00	40.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,344,684.03	6,200,758.76	7,545,442.79	582,000.00	9,534,921.00	10,116,921.00	34.1%
Food		4700	13,188.10	354,208.25	367,396.35	0.00	116,331.00	116,331.00	-68.3%
TOTAL, BOOKS AND SUPPLIES			17,903,328.70	58,149,909.09	76,053,237.79	19,502,945.00	79,346,890.00	98,849,835.00	30.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	270,601.88	6,380,292.22	6,650,894.10	265,000.00	10,750,000.00	11,015,000.00	65.6%
Travel and Conferences		5200	625,303.12	864,578.53	1,489,881.65	542,878.00	565,326.00	1,108,204.00	-25.6%
Dues and Memberships		5300	130,090.77	24,140.45	154,231.22	133,880.00	3,005,000.00	3,138,880.00	1935.2%
Insurance		5400 - 5450	0.00	4,778.48	4,778.48	0.00	0.00	0.00	-100.0%
Operations and Housekeeping Services		5500	13,830,744.89	6,439.13	13,837,184.02	13,802,680.00	106,000.00	13,908,680.00	0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,464,672.91	4,455,051.62	6,919,724.53	9,064,815.00	11,370,240.00	20,435,055.00	195.3%
Transfers of Direct Costs		5710	(276,162.75)	276,162.75	0.00	262,006.00	(262,006.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(523,321.39)	(272,968.06)	(796,289.45)	(499,334.00)	(107,300.00)	(606,634.00)	-23.8%
Professional/Consulting Services and Operating Expenditures		5800	32,661,043.52	48,463,243.61	81,124,287.13	38,191,369.00	61,226,320.00	99,417,689.00	22.5%
Communications		5900	3,554,208.91	72,746.71	3,626,955.62	3,629,609.00	80,550.00	3,710,159.00	2.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,737,181.86	60,274,465.44	113,011,647.30	65,392,903.00	86,734,130.00	152,127,033.00	34.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	249,500.00	990,578.46	1,240,078.46	0.00	2,525,000.00	2,525,000.00	103.6%
Land Improvements		6170	0.00	0.00	0.00	2,000,000.00	5,000,000.00	7,000,000.00	New
Buildings and Improvements of Buildings		6200	178,821.55	81,073.30	259,894.85	12,000,000.00	50,000.00	12,050,000.00	4536.5%
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	772,763.13	289,320.34	1,062,083.47	244,500.00	392,000.00	636,500.00	-40.1%
Equipment Replacement		6500	469,549.12	0.00	469,549.12	540,000.00	75,000.00	615,000.00	31.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,670,633.80	1,360,972.10	3,031,605.90	14,784,500.00	8,042,000.00	22,826,500.00	653.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	191,804.00	544,897.39	736,701.39	150,000.00	600,000.00	750,000.00	1.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			191,804.00	544,897.39	736,701.39	150,000.00	600,000.00	750,000.00	1.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(11,887,993.23)	11,887,993.23	0.00	(15,774,154.00)	15,774,154.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,507,684.77)	0.00	(1,507,684.77)	(1,593,414.00)	0.00	(1,593,414.00)	5.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,395,678.00)	11,887,993.23	(1,507,684.77)	(17,367,568.00)	15,774,154.00	(1,593,414.00)	5.7%
TOTAL, EXPENDITURES			616,925,793.39	436,800,258.60	1,053,726,051.99	674,513,528.00	523,070,062.00	1,197,583,590.00	13.7%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,000,000.00	0.00	6,000,000.00	7,000,000.00	0.00	7,000,000.00	16.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,000,000.00	0.00	6,000,000.00	7,000,000.00	0.00	7,000,000.00	16.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(114,301,897.07)	114,301,897.07	0.00	(123,154,349.00)	123,154,349.00	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			(114,301,897.07)	114,301,897.07	0.00	(123,154,349.00)	123,154,349.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(120,301,897.07)	114,301,897.07	(6,000,000.00)	(130,154,349.00)	123,154,349.00	(7,000,000.00)	16.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,498,315.41	4,500,000.00	-47.0%
5) TOTAL, REVENUES			8,498,315.41	4,500,000.00	-47.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,412,989.01	1,560,099.00	-35.3%
5) Services and Other Operating Expenditures		5000-5999	5,170,014.42	3,563,550.00	-31.1%
6) Capital Outlay		6000-6999	15,951.10	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,598,954.53	5,123,649.00	-32.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			899,360.88	(623,649.00)	-169.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			899,360.88	(623,649.00)	-169.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	6,399,083.48	7,298,444.36	14.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			6,399,083.48	7,298,444.36	14.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			6,399,083.48	7,298,444.36	14.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	450.00	2,000.00	344.4%
Stores					
		9712	22,076.46	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	729,853.12	850,000.00	16.5%
b) Restricted					
		9740	6,546,064.78	5,822,795.36	-11.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,830,852.54		
c) in Revolving Cash Account		9130	450.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	35.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	21,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	22,076.46		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	729,853.12		
9) TOTAL, ASSETS			7,604,267.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	305,822.76		
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			305,822.76		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			7,298,444.36		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	8,108.99	1,600.00	-80.3%
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	8,490,206.42	4,498,400.00	-47.0%
TOTAL, REVENUES			8,498,315.41	4,500,000.00	-47.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	2,343,352.32	1,500,000.00	-36.0%
Noncapitalized Equipment		4400	69,636.69	60,099.00	-13.7%
TOTAL, BOOKS AND SUPPLIES			2,412,989.01	1,560,099.00	-35.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	70,188.01	65,000.00	-7.4%
Insurance		5400-5450	1,912.90	550.00	-71.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	47,958.97	48,000.00	0.1%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,049,954.54	3,450,000.00	-31.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,170,014.42	3,563,550.00	-31.1%
CAPITAL OUTLAY					
Equipment		6400	15,951.10	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			15,951.10	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,598,954.53	5,123,649.00	-32.6%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	441,018.00	441,018.00	0.0%
3) Other State Revenue		8300-8599	1,422,416.00	1,475,184.00	3.7%
4) Other Local Revenue		8600-8799	174,184.78	138,000.00	-20.8%
5) TOTAL, REVENUES			2,037,618.78	2,054,202.00	0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	966,150.30	887,214.00	-8.2%
2) Classified Salaries		2000-2999	242,458.30	224,638.00	-7.3%
3) Employee Benefits		3000-3999	594,496.18	638,939.00	7.5%
4) Books and Supplies		4000-4999	33,708.51	46,474.00	37.9%
5) Services and Other Operating Expenditures		5000-5999	76,633.94	94,853.00	23.8%
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	46,545.64	46,462.00	-0.2%
9) TOTAL, EXPENDITURES			1,959,992.87	1,938,580.00	-1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			77,625.91	115,622.00	48.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			77,625.91	115,622.00	48.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	516,612.75	594,238.66	15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			516,612.75	594,238.66	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			516,612.75	594,238.66	15.0%
2) Ending Balance, June 30 (E + F1e)			594,238.66	709,860.66	19.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			594,238.66	709,860.66	19.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	389,201.46		
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	5,619.53		
4) Due from Grantor Government		9290	215,178.00		
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			609,998.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	15,760.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			15,760.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			594,238.66		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	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	441,018.00	441,018.00	0.0%
TOTAL, FEDERAL REVENUE			441,018.00	441,018.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,272,368.00	1,340,184.00	5.3%
All Other State Revenue	All Other	8590	150,048.00	135,000.00	-10.0%
TOTAL, OTHER STATE REVENUE			1,422,416.00	1,475,184.00	3.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,372.78	2,000.00	-40.7%
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	170,812.00	136,000.00	-20.4%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			174,184.78	138,000.00	-20.8%
TOTAL, REVENUES			2,037,618.78	2,054,202.00	0.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	807,644.30	751,488.00	-7.0%
Certificated Pupil Support Salaries		1200	21,160.81	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	137,345.19	135,726.00	-1.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			966,150.30	887,214.00	-8.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	25,004.92	23,348.00	-6.6%
Classified Support Salaries		2200	19,923.35	20,000.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	75,823.79	66,451.00	-12.4%
Clerical, Technical and Office Salaries		2400	121,706.70	114,839.00	-5.6%
Other Classified Salaries		2900	(0.46)	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			242,458.30	224,638.00	-7.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	245,350.70	269,451.00	9.8%
PERS		3201-3202	49,272.32	56,990.00	15.7%
OASDI/Medicare/Alternative		3301-3302	32,503.47	30,052.00	-7.5%
Health and Welfare Benefits		3401-3402	216,484.58	233,177.00	7.7%
Unemployment Insurance		3501-3502	6,042.99	5,227.00	-13.5%
Workers' Compensation		3601-3602	24,172.43	22,237.00	-8.0%
OPEB, Allocated		3701-3702	2,174.81	1,778.00	-18.2%
OPEB, Active Employees		3751-3752	18,494.88	20,027.00	8.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			594,496.18	638,939.00	7.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,635.09	11,882.00	156.3%
Materials and Supplies		4300	27,915.51	34,592.00	23.9%
Noncapitalized Equipment		4400	1,157.91	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			33,708.51	46,474.00	37.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,200.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	18,071.63	14,000.00	-22.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,766.94	13,000.00	48.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,042.42	7,520.00	49.1%
Professional/Consulting Services and Operating Expenditures		5800	44,515.06	58,033.00	30.4%
Communications		5900	237.89	1,100.00	362.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			76,633.94	94,853.00	23.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	46,545.64	46,462.00	-0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			46,545.64	46,462.00	-0.2%
TOTAL, EXPENDITURES			1,959,992.87	1,938,580.00	-1.1%

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

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,679,956.90	31,629,698.00	6.6%
3) Other State Revenue		8300-8599	12,386,581.28	12,859,492.00	3.8%
4) Other Local Revenue		8600-8799	1,454,508.90	801,638.00	-44.9%
5) TOTAL, REVENUES			43,521,047.08	45,290,828.00	4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	16,031,058.76	16,438,441.00	2.5%
2) Classified Salaries		2000-2999	6,525,838.19	6,273,280.00	-3.9%
3) Employee Benefits		3000-3999	13,496,175.31	14,817,007.00	9.8%
4) Books and Supplies		4000-4999	2,420,601.97	3,282,103.00	35.6%
5) Services and Other Operating Expenditures		5000-5999	2,145,164.64	2,865,834.00	33.6%
6) Capital Outlay		6000-6999	124,566.38	122,000.00	-2.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,456,912.53	1,546,952.00	6.2%
9) TOTAL, EXPENDITURES			42,200,317.78	45,345,617.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,320,729.30	(54,789.00)	-104.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,320,729.30	(54,789.00)	-104.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,146,045.26	4,466,774.56	42.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,146,045.26	4,466,774.56	42.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,146,045.26	4,466,774.56	42.0%
2) Ending Balance, June 30 (E + F1e)			4,466,774.56	4,411,985.56	-1.2%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,132,747.95		
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	20,450.53		
4) Due from Grantor Government		9290	5,669,328.08		
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			7,822,526.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,154,880.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,800,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	400,871.05		
6) TOTAL, LIABILITIES			3,355,752.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,466,774.56		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	311,770.84	412,000.00	32.1%
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	29,368,186.06	31,217,698.00	6.3%
TOTAL, FEDERAL REVENUE			29,679,956.90	31,629,698.00	6.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	10,324.92	17,500.00	69.5%
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	10,855,332.36	11,541,992.00	6.3%
All Other State Revenue	All Other	8590	1,520,924.00	1,300,000.00	-14.5%
TOTAL, OTHER STATE REVENUE			12,386,581.28	12,859,492.00	3.8%
OTHER LOCAL REVENUE					
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	41,003.11	20,000.00	-51.2%
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	1,154,206.25	648,109.00	-43.8%
Other Local Revenue					
All Other Local Revenue		8699	259,299.54	133,529.00	-48.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,454,508.90	801,638.00	-44.9%
TOTAL, REVENUES			43,521,047.08	45,290,828.00	4.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	13,355,917.21	13,721,251.00	2.7%
Certificated Pupil Support Salaries		1200	302.05	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,963,720.37	2,000,799.00	1.9%
Other Certificated Salaries		1900	711,119.13	716,391.00	0.7%
TOTAL, CERTIFICATED SALARIES			16,031,058.76	16,438,441.00	2.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,157,355.44	3,011,320.00	-4.6%
Classified Support Salaries		2200	1,812,508.14	1,806,813.00	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	385,873.46	272,351.00	-29.4%
Clerical, Technical and Office Salaries		2400	1,170,101.15	1,182,796.00	1.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,525,838.19	6,273,280.00	-3.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,038,563.70	4,260,340.00	5.5%
PERS		3201-3202	1,238,425.83	1,493,895.00	20.6%
OASDI/Medicare/Alternative		3301-3302	686,676.15	686,168.00	-0.1%
Health and Welfare Benefits		3401-3402	6,248,101.83	7,009,974.00	12.2%
Unemployment Insurance		3501-3502	112,947.76	110,900.00	-1.8%
Workers' Compensation		3601-3602	454,339.23	443,584.00	-2.4%
OPEB, Allocated		3701-3702	40,871.34	35,520.00	-13.1%
OPEB, Active Employees		3751-3752	676,249.47	776,626.00	14.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,496,175.31	14,817,007.00	9.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	47,199.13	3,000.00	-93.6%
Materials and Supplies		4300	1,666,703.77	2,774,603.00	66.5%
Noncapitalized Equipment		4400	307,480.99	0.00	-100.0%
Food		4700	399,218.08	504,500.00	26.4%
TOTAL, BOOKS AND SUPPLIES			2,420,601.97	3,282,103.00	35.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	36,028.39	52,700.00	46.3%
Dues and Memberships		5300	8,921.20	7,800.00	-12.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	166,126.15	163,600.00	-1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	178,335.76	125,143.00	-29.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	259,501.86	181,200.00	-30.2%
Professional/Consulting Services and Operating Expenditures		5800	1,410,788.96	2,248,091.00	59.3%
Communications		5900	85,462.32	87,300.00	2.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,145,164.64	2,865,834.00	33.6%
CAPITAL OUTLAY					
Land		6100	124,566.38	122,000.00	-2.1%
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			124,566.38	122,000.00	-2.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,456,912.53	1,546,952.00	6.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,456,912.53	1,546,952.00	6.2%
TOTAL, EXPENDITURES			42,200,317.78	45,345,617.00	7.5%

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

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	39,135,516.53	22,101,728.00	-43.5%
3) Other State Revenue		8300-8599	4,155,407.99	7,773,182.00	87.1%
4) Other Local Revenue		8600-8799	1,020,089.00	997,996.00	-2.2%
5) TOTAL, REVENUES			44,311,013.52	30,872,906.00	-30.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,480,807.16	13,848,244.00	2.7%
3) Employee Benefits		3000-3999	7,537,117.15	8,465,985.00	12.3%
4) Books and Supplies		4000-4999	11,835,198.67	12,561,522.00	6.1%
5) Services and Other Operating Expenditures		5000-5999	1,148,691.47	1,201,114.00	4.6%
6) Capital Outlay		6000-6999	518,310.47	1,632,568.00	215.0%
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	4,226.60	0.00	-100.0%
9) TOTAL, EXPENDITURES			34,524,351.52	37,709,433.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,786,662.00	(6,836,527.00)	-169.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,786,662.00	(6,836,527.00)	-169.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,330,546.64	17,117,208.64	133.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,330,546.64	17,117,208.64	133.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,330,546.64	17,117,208.64	133.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	990.00	0.00	-100.0%
Stores		9712	1,456,787.35	0.00	-100.0%
Prepaid Items		9713	7,271.06	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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	(27,010.87)	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,640,290.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,319,578.78		
c) in Revolving Cash Account		9130	990.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	43,028.04		
4) Due from Grantor Government		9290	6,598,217.74		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,456,787.35		
7) Prepaid Expenditures		9330	7,271.06		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			19,066,163.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,082,699.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	866,254.88		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,948,954.44		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			17,117,208.64		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	36,084,492.31	22,101,728.00	-38.8%
Donated Food Commodities		8221	3,045,210.22	0.00	-100.0%
All Other Federal Revenue		8290	5,814.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			39,135,516.53	22,101,728.00	-43.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,902,457.15	7,773,182.00	99.2%
All Other State Revenue		8590	252,950.84	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			4,155,407.99	7,773,182.00	87.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	2,679.00	0.00	-100.0%
Food Service Sales		8634	991,442.75	985,084.00	-0.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	25,474.13	12,623.00	-50.4%
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	493.12	289.00	-41.4%
TOTAL, OTHER LOCAL REVENUE			1,020,089.00	997,996.00	-2.2%
TOTAL, REVENUES			44,311,013.52	30,872,906.00	-30.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,056,170.04	7,374,465.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	5,385,823.08	5,446,961.00	1.1%
Clerical, Technical and Office Salaries		2400	908,874.43	897,707.00	-1.2%
Other Classified Salaries		2900	129,939.61	129,111.00	-0.6%
TOTAL, CLASSIFIED SALARIES			13,480,807.16	13,848,244.00	2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,416,076.50	2,924,869.00	21.1%
OASDI/Medicare/Alternative		3301-3302	983,359.20	1,049,468.00	6.7%
Health and Welfare Benefits		3401-3402	3,342,706.90	3,641,039.00	8.9%
Unemployment Insurance		3501-3502	66,778.90	68,536.00	2.6%
Workers' Compensation		3601-3602	271,233.55	276,994.00	2.1%
OPEB, Allocated		3701-3702	24,380.98	22,253.00	-8.7%
OPEB, Active Employees		3751-3752	432,581.12	482,826.00	11.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,537,117.15	8,465,985.00	12.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	975,152.59	1,609,919.00	65.1%
Noncapitalized Equipment		4400	39,275.69	97,334.00	147.8%
Food		4700	10,820,770.39	10,854,269.00	0.3%
TOTAL, BOOKS AND SUPPLIES			11,835,198.67	12,561,522.00	6.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,673.01	5,450.00	16.6%
Dues and Memberships		5300	985.50	1,000.00	1.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	375,308.38	390,000.00	3.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	69,297.74	96,000.00	38.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	276,702.29	296,914.00	7.3%
Professional/Consulting Services and Operating Expenditures		5800	390,984.81	381,000.00	-2.6%
Communications		5900	30,739.74	30,750.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,148,691.47	1,201,114.00	4.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	215,791.85	0.00	-100.0%
Equipment Replacement		6500	302,518.62	1,632,568.00	439.7%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			518,310.47	1,632,568.00	215.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,226.60	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,226.60	0.00	-100.0%
TOTAL, EXPENDITURES			34,524,351.52	37,709,433.00	9.2%

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

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	308,851.65	240,000.00	-22.3%
5) TOTAL, REVENUES			308,851.65	240,000.00	-22.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			308,851.65	240,000.00	-22.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			308,851.65	240,000.00	-22.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,094,470.70	50,403,322.35	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,094,470.70	50,403,322.35	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,094,470.70	50,403,322.35	0.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	50,403,322.35	50,643,322.35	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	50,265,621.37		
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	137,700.98		
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			50,403,322.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			50,403,322.35		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	308,851.65	240,000.00	-22.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			308,851.65	240,000.00	-22.3%
TOTAL, REVENUES			308,851.65	240,000.00	-22.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,556,535.09	4,500,000.00	189.1%
5) TOTAL, REVENUES			1,556,535.09	4,500,000.00	189.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,289,860.43	1,961,482.00	52.1%
3) Employee Benefits		3000-3999	666,533.58	1,187,402.00	78.1%
4) Books and Supplies		4000-4999	411,389.87	600,000.00	45.8%
5) Services and Other Operating Expenditures		5000-5999	15,260,527.30	21,000,000.00	37.6%
6) Capital Outlay		6000-6999	102,585,061.43	171,000,483.00	66.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			120,213,372.61	195,749,367.00	62.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(118,656,837.52)	(191,249,367.00)	61.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	470,000,000.00	New
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	470,000,000.00	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(118,656,837.52)	278,750,633.00	-334.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			9791 284,412,701.33	165,755,863.81	-41.7%
b) Audit Adjustments			9793 0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			284,412,701.33	165,755,863.81	-41.7%
d) Other Restatements			9795 0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			284,412,701.33	165,755,863.81	-41.7%
2) Ending Balance, June 30 (E + F1e)			165,755,863.81	444,506,496.81	168.2%
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 876,282.25	0.00	-100.0%
All Others			9719 0.00	0.00	0.0%
b) Restricted			9740 164,879,581.56	444,506,496.81	169.6%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	204,656,318.61		
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	641,616.88		
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	876,282.25		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			206,174,217.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	40,418,353.93		
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			40,418,353.93		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			165,755,863.81		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,556,517.09	4,500,000.00	189.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	18.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,556,535.09	4,500,000.00	189.1%
TOTAL, REVENUES			1,556,535.09	4,500,000.00	189.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,058.51	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	889,943.65	1,524,450.00	71.3%
Clerical, Technical and Office Salaries		2400	397,858.27	437,032.00	9.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,289,860.43	1,961,482.00	52.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	282,414.89	502,618.00	78.0%
OASDI/Medicare/Alternative		3301-3302	96,204.01	150,746.00	56.7%
Health and Welfare Benefits		3401-3402	227,251.46	439,660.00	93.5%
Unemployment Insurance		3501-3502	6,427.47	9,836.00	53.0%
Workers' Compensation		3601-3602	26,183.26	39,356.00	50.3%
OPEB, Allocated		3701-3702	2,354.81	3,144.00	33.5%
OPEB, Active Employees		3751-3752	25,697.68	42,042.00	63.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			666,533.58	1,187,402.00	78.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	99,548.15	600,000.00	502.7%
Noncapitalized Equipment		4400	311,841.72	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			411,389.87	600,000.00	45.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,724.75	0.00	-100.0%
Insurance		5400-5450	3,733,386.62	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	70,975.56	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	101,616.76	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	11,334,823.61	21,000,000.00	85.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,260,527.30	21,000,000.00	37.6%
CAPITAL OUTLAY					
Land		6100	1,658,416.58	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,921,718.73	171,000,483.00	69.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	4,926.12	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			102,585,061.43	171,000,483.00	66.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			120,213,372.61	195,749,367.00	62.8%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	470,000,000.00	New
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	470,000,000.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	470,000,000.00	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,110,355.72	3,560,000.00	-30.3%
5) TOTAL, REVENUES			5,110,355.72	3,560,000.00	-30.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,163,935.97	1,121,000.00	-3.7%
6) Capital Outlay		6000-6999	2,400,000.00	2,000,000.00	-16.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,563,935.97	3,121,000.00	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,546,419.75	439,000.00	-71.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,546,419.75	439,000.00	-71.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			1,992,831.33	3,539,251.08	77.6%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,992,831.33	3,539,251.08	77.6%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,992,831.33	3,539,251.08	77.6%
2) Ending Balance, June 30 (E + F1e)			3,539,251.08	3,978,251.08	12.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
Prepaid Items			0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
b) Restricted			3,539,251.08	3,978,251.08	12.4%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.0%
d) Assigned					
Other Assignments			0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,518,925.37		
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	51,926.92		
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			3,570,852.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	31,601.21		
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			31,601.21		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,539,251.08		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	23,957.70	60,000.00	150.4%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	5,086,398.02	3,500,000.00	-31.2%
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			5,110,355.72	3,560,000.00	-30.3%
TOTAL, REVENUES			5,110,355.72	3,560,000.00	-30.3%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	153,311.00	120,000.00	-21.7%
Professional/Consulting Services and Operating Expenditures		5800	1,010,624.97	1,001,000.00	-1.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,163,935.97	1,121,000.00	-3.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,400,000.00	2,000,000.00	-16.7%
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			2,400,000.00	2,000,000.00	-16.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,563,935.97	3,121,000.00	-12.4%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,110,355.72	3,560,000.00	-30.3%
5) TOTAL, REVENUES			5,110,355.72	3,560,000.00	-30.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,163,935.97	1,121,000.00	-3.7%
8) Plant Services	8000-8999		2,400,000.00	2,000,000.00	-16.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,563,935.97	3,121,000.00	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,546,419.75	439,000.00	-71.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,546,419.75	439,000.00	-71.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,992,831.33	3,539,251.08	77.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,992,831.33	3,539,251.08	77.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,992,831.33	3,539,251.08	77.6%
2) Ending Balance, June 30 (E + F1e)			3,539,251.08	3,978,251.08	12.4%
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			3,539,251.08	3,978,251.08	12.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,535,639.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,622.37	0.00	-100.0%
5) TOTAL, REVENUES			5,539,261.37	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	5,539,261.37	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,539,261.37	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	528.57		
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	(528.57)		
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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	5,535,639.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,535,639.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,622.37	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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,622.37	0.00	-100.0%
TOTAL, REVENUES			5,539,261.37	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,539,261.37	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	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			5,539,261.37	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,539,261.37	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,020,198.28	8,500,000.00	-22.9%
5) TOTAL, REVENUES			11,020,198.28	8,500,000.00	-22.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	7,000.00	New
6) Capital Outlay		6000-6999	0.00	1,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	8,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,020,198.28	8,492,000.00	-22.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,020,198.28	8,492,000.00	-22.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,145,299.71	42,165,497.99	35.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,145,299.71	42,165,497.99	35.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,145,299.71	42,165,497.99	35.4%
2) Ending Balance, June 30 (E + F1e)			42,165,497.99	50,657,497.99	20.1%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	42,067,948.18		
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	97,549.81		
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			42,165,497.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			42,165,497.99		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	10,815,831.50	8,190,000.00	-24.3%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	204,366.78	310,000.00	51.7%
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			11,020,198.28	8,500,000.00	-22.9%
TOTAL, REVENUES			11,020,198.28	8,500,000.00	-22.9%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	7,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	7,000.00	New
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	8,000.00	New

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

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,351,677.00	0.00	-100.0%
3) Other State Revenue		8300-8599	465,222.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	98,956,260.00	95,927,544.00	-3.1%
5) TOTAL, REVENUES			102,773,159.00	95,927,544.00	-6.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	107,844,969.00	107,844,969.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			107,844,969.00	107,844,969.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,071,810.00)	(11,917,425.00)	135.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,071,810.00)	(11,917,425.00)	135.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,646,749.00	86,574,939.00	-5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,646,749.00	86,574,939.00	-5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,646,749.00	86,574,939.00	-5.5%
2) Ending Balance, June 30 (E + F1e)			86,574,939.00	74,657,514.00	-13.8%
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					
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	86,574,939.00	74,657,514.00	-13.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	86,574,939.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			86,574,939.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			86,574,939.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	3,351,677.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			3,351,677.00	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	465,222.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			465,222.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	87,943,368.00	90,414,401.00	2.8%
Unsecured Roll		8612	4,658,642.00	2,958,287.00	-36.5%
Prior Years' Taxes		8613	2,948,398.00	1,142,350.00	-61.3%
Supplemental Taxes		8614	2,838,296.00	1,293,871.00	-54.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	327,236.00	0.00	-100.0%
Interest		8660	239,933.00	118,635.00	-50.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	387.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			98,956,260.00	95,927,544.00	-3.1%
TOTAL, REVENUES			102,773,159.00	95,927,544.00	-6.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	56,215,000.00	56,215,000.00	0.0%
Bond Interest and Other Service Charges		7434	51,629,969.00	51,629,969.00	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)			107,844,969.00	107,844,969.00	0.0%
TOTAL, EXPENDITURES			107,844,969.00	107,844,969.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,826,861.26	77,850,000.00	4.0%
5) TOTAL, REVENUES			74,826,861.26	77,850,000.00	4.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	171,114.75	162,776.00	-4.9%
3) Employee Benefits		3000-3999	91,751.77	97,487.00	6.3%
4) Books and Supplies		4000-4999	91,733.36	70,300.00	-23.4%
5) Services and Other Operating Expenses		5000-5999	82,225,042.76	90,809,535.00	10.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			82,579,642.64	91,140,098.00	10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,752,781.38)	(13,290,098.00)	71.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,000,000.00	7,000,000.00	16.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,000,000.00	7,000,000.00	16.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,752,781.38)	(6,290,098.00)	258.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	45,922,575.12	44,169,793.74	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,922,575.12	44,169,793.74	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			45,922,575.12	44,169,793.74	-3.8%
2) Ending Net Position, June 30 (E + F1e)			44,169,793.74	37,879,695.74	-14.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	44,169,793.74	37,879,695.74	-14.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	85,425,378.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,377,746.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			89,803,124.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	17,079,364.18		
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	28,553,967.00		
7) TOTAL, LIABILITIES			45,633,331.18		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			44,169,793.74		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	389,934.41	650,000.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	74,135,358.21	77,170,000.00	4.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	301,568.64	30,000.00	-90.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			74,826,861.26	77,850,000.00	4.0%
TOTAL, REVENUES			74,826,861.26	77,850,000.00	4.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	92,871.21	89,261.00	-3.9%
Clerical, Technical and Office Salaries		2400	78,243.54	73,515.00	-6.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			171,114.75	162,776.00	-4.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	38,880.81	42,484.00	9.3%
OASDI/Medicare/Alternative		3301-3302	13,090.34	12,452.00	-4.9%
Health and Welfare Benefits		3401-3402	31,084.80	33,771.00	8.6%
Unemployment Insurance		3501-3502	855.54	814.00	-4.9%
Workers' Compensation		3601-3602	3,422.24	3,255.00	-4.9%
OPEB, Allocated		3701-3702	308.04	261.00	-15.3%
OPEB, Active Employees		3751-3752	4,110.00	4,450.00	8.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			91,751.77	97,487.00	6.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	84,697.86	49,300.00	-41.8%
Noncapitalized Equipment		4400	7,035.50	21,000.00	198.5%
TOTAL, BOOKS AND SUPPLIES			91,733.36	70,300.00	-23.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	37.07	1,400.00	3676.6%
Dues and Memberships		5300	0.00	100.00	New
Insurance		5400-5450	5,217,498.00	7,403,170.00	41.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	505,033.02	209,500.00	-58.5%
Transfers of Direct Costs - Interfund		5750	115.12	1,000.00	768.7%
Professional/Consulting Services and Operating Expenditures		5800	76,500,409.06	83,189,365.00	8.7%
Communications		5900	1,950.49	5,000.00	156.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			82,225,042.76	90,809,535.00	10.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			82,579,642.64	91,140,098.00	10.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	6,000,000.00	7,000,000.00	16.7%
(a) TOTAL, INTERFUND TRANSFERS IN			6,000,000.00	7,000,000.00	16.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,000,000.00	7,000,000.00	16.7%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	11,516,926.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,555.17		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			11,523,481.41		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	11,509,303.36		
2) Due to Other Funds		9610	14,178.05		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			11,523,481.41		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

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

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Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	59,926.89	59,926.89	68,110.18	59,595.21	59,595.21	66,776.26
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	59,926.89	59,926.89	68,110.18	59,595.21	59,595.21	66,776.26
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	59,926.89	59,926.89	68,110.18	59,595.21	59,595.21	66,776.26
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	113,922,550.51		113,922,550.51	0.00	0.00	113,922,550.51
Work in Progress	504,570,387.14		504,570,387.14	118,002,818.04	236,355,937.69	386,217,267.49
Total capital assets not being depreciated	618,492,937.65	0.00	618,492,937.65	118,002,818.04	236,355,937.69	500,139,818.00
Capital assets being depreciated:						
Land Improvements	60,946,729.30		60,946,729.30	9,803,649.15	15,200.00	70,735,178.45
Buildings	1,493,384,277.05		1,493,384,277.05	228,270,160.35	229,122.42	1,721,425,314.98
Equipment	80,195,008.70		80,195,008.70	2,056,268.58	2,488,573.79	79,762,703.49
Total capital assets being depreciated	1,634,526,015.05	0.00	1,634,526,015.05	240,130,078.08	2,732,896.21	1,871,923,196.92
Accumulated Depreciation for:						
Land Improvements	(27,100,714.94)		(27,100,714.94)	(2,302,489.12)	(15,200.00)	(29,388,004.06)
Buildings	(471,836,559.81)		(471,836,559.81)	(27,699,350.91)	(229,122.42)	(499,306,788.30)
Equipment	(72,292,750.23)	(38,683.43)	(72,331,433.66)	(1,903,629.13)	(2,475,036.47)	(71,760,026.32)
Total accumulated depreciation	(571,230,024.98)	(38,683.43)	(571,268,708.41)	(31,905,469.16)	(2,719,358.89)	(600,454,818.68)
Total capital assets being depreciated, net excluding lease assets	1,063,295,990.07	(38,683.43)	1,063,257,306.64	208,224,608.92	13,537.32	1,271,468,378.24
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	1,681,788,927.72	(38,683.43)	1,681,750,244.29	326,227,426.96	236,369,475.01	1,771,608,196.24
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	am missin	Title I	Title I	Title I	ESSER	ESSER II	ESSER III
FEDERAL CATALOG NUMBER	84.01	84.011	84.011	84.011	84.425D	84.425	84.425
RESOURCE CODE	3010	3060	3061	3110	3210	3212	3213
REVENUE OBJECT	8290	8285	8285	8285	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	24,242,337.21	0.00	0.00	0.00	16,945,433.07	94,603,845.00	169,935,399.00
2. a. Current Year Award	29,386,935.00	387,308.00	66,236.00	31,763.00	0.00	0.00	0.00
b. Transferability (ESSA)							
c. Other Adjustments	(1,366,901.00)	0.00	0.00	0.00	2,129.00	(88,983.00)	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	28,020,034.00	387,308.00	66,236.00	31,763.00	2,129.00	(88,983.00)	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	52,262,371.21	387,308.00	66,236.00	31,763.00	16,947,562.07	94,514,862.00	169,935,399.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	430,684.83	0.00	0.00	0.00	0.00	9,460,384.00	0.00
6. Cash Received in Current Year	19,574,294.00	77,596.64	62,429.17	12,252.09	15,707,276.07	11,511,901.00	21,241,925.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	20,004,978.83	77,596.64	62,429.17	12,252.09	15,707,276.07	20,972,285.00	21,241,925.00
EXPENDITURES							
9. Donor-Authorized Expenditures	31,782,229.69	223,760.18	64,926.80	16,349.92	16,764,936.88	37,565,845.07	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	31,782,229.69	223,760.18	64,926.80	16,349.92	16,764,936.88	37,565,845.07	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)	(11,777,250.86)	(146,163.54)	(2,497.63)	(4,097.83)	(1,057,660.81)	(16,593,560.07)	21,241,925.00
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	21,241,925.00
b. Accounts Payable							
c. Accounts Receivable	11,777,250.86	146,163.54	2,497.63	4,097.83	1,057,660.81	16,593,560.07	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	20,480,141.52	163,547.82	1,309.20	15,413.08	182,625.19	56,949,016.93	169,935,399.00
15. If Carryover is allowed, enter line 14 amount here	20,480,141.52	0.00	0.00	0.00	182,625.19	56,949,016.93	169,935,399.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	31,782,229.69	223,760.18	64,926.80	16,349.92	16,764,936.88	37,565,845.07	0.00

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

FEDERAL PROGRAM NAME	ESSER III Learning Loss	GEER	ELO ESSER II State Reserve	ELO GEER II	ELO ESSER III State Reserve Emergency Needs	ELO ESSER III State Reserve Learning Loss	Special Ed IDEA Part B Sec 611
FEDERAL CATALOG NUMBER	84.425U	84.425C	84.425	84.425	84.425	84.425	84.027
RESOURCE CODE	3214	3215	3216	3217	3218	3219	3305
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	42,483,850.00	4,525,993.98	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	0.00	0.00	8,158,556.00	1,872,461.00	5,318,432.00	9,168,060.00	2,520,256.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	8,158,556.00	1,872,461.00	5,318,432.00	9,168,060.00	2,520,256.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	42,483,850.00	4,525,993.98	8,158,556.00	1,872,461.00	5,318,432.00	9,168,060.00	2,520,256.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	1,117,102.98	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	472,342.00	2,039,639.00	468,115.00	1,329,608.00	2,292,015.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	1,589,444.98	2,039,639.00	468,115.00	1,329,608.00	2,292,015.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	4,525,993.98	8,158,556.00	1,872,461.00	5,318,432.00	9,168,060.00	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	4,525,993.98	8,158,556.00	1,872,461.00	5,318,432.00	9,168,060.00	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	(2,936,549.00)	(6,118,917.00)	(1,404,346.00)	(3,988,824.00)	(6,876,045.00)	0.00
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	0.00	2,936,549.00	6,118,917.00	1,404,346.00	3,988,824.00	6,876,045.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	42,483,850.00	0.00	0.00	0.00	0.00	0.00	2,520,256.00
15. If Carryover is allowed, enter line 14 amount here	42,483,850.00	0.00	0.00	0.00	0.00	0.00	2,520,256.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	4,525,993.98	8,158,556.00	1,872,461.00	5,318,432.00	9,168,060.00	0.00

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

FEDERAL PROGRAM NAME	Special Ed IDEA Part B Sec 611	Special Ed IDEA Part B Sec 611	Special Ed ARP IDEA Part B Sec 619	Special Ed ARP IDEA Part B Sec 619	Special Ed	Special Ed	Special Ed
FEDERAL CATALOG NUMBER	84.027	84.027	84.173	84.173	84.027A	84.027A	84.027
RESOURCE CODE	3306	3307	3308	3309	3310	3311	3312
REVENUE OBJECT	8182	8182	8182	8182	8181	8181	8990
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	1,664,175.26
2. a. Current Year Award	38,208.85	444,751.05	254,053.00	38,107.95	11,198,178.00	173,110.00	2,062,091.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	38,208.85	444,751.05	254,053.00	38,107.95	11,198,178.00	173,110.00	2,062,091.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	38,208.85	444,751.05	254,053.00	38,107.95	11,198,178.00	173,110.00	3,726,266.26
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	0.00	0.00	0.00		0.00	0.00
7. Contributed Matching Funds					(1,510,612.42)		1,510,612.42
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	(1,510,612.42)	0.00	1,510,612.42
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	11,198,177.00	173,110.00	1,510,612.42
10. Non Donor-Authorized Expenditures					964,630.62	120,816.75	
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	0.00	12,162,807.62	293,926.75	1,510,612.42
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	(12,708,789.42)	(173,110.00)	0.00
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	0.00	0.00	0.00	0.00	12,708,789.42	173,110.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	38,208.85	444,751.05	254,053.00	38,107.95	1.00	0.00	2,215,653.84
15. If Carryover is allowed, enter line 14 amount here	38,208.85	444,751.05	254,053.00	38,107.95	1.00	0.00	2,215,653.84
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	0.00	0.00	12,708,789.42	173,110.00	0.00

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

FEDERAL PROGRAM NAME	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed D.O.R.	Carl D Perkins
FEDERAL CATALOG NUMBER	84.173A	84.027A	84.173A	84.181	84.027A	84.126A	84.048A
RESOURCE CODE	3315	3327	3345	3385	3395	3410	3550
REVENUE OBJECT	8182	8182	8182	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover					83,724.17		195,305.06
2. a. Current Year Award	313,891.00	801,500.00	2,538.00	264,596.00	19,144.00	624,118.86	718,299.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	313,891.00	801,500.00	2,538.00	264,596.00	19,144.00	624,118.86	718,299.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	313,891.00	801,500.00	2,538.00	264,596.00	102,868.17	624,118.86	913,604.06
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00						
6. Cash Received in Current Year	0.00	0.00	1,078.71	0.00	0.00	195,402.92	379,170.78
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	1,078.71	0.00	0.00	195,402.92	379,170.78
EXPENDITURES							
9. Donor-Authorized Expenditures	313,891.00	801,500.00	2,538.00	264,596.00	102,596.10	545,280.88	651,435.67
10. Non Donor-Authorized Expenditures	3,707,342.80	519,437.93	5,234.25	51,372.92	98,980.20		
11. Total Expenditures (lines 9 & 10)	4,021,233.80	1,320,937.93	7,772.25	315,968.92	201,576.30	545,280.88	651,435.67
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)	(313,891.00)	(801,500.00)	(1,459.29)	(264,596.00)	(102,596.10)	(349,877.96)	(272,264.89)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	313,891.00	801,500.00	1,459.29	264,596.00	102,596.10	349,877.96	272,264.89
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	272.07	78,837.98	262,168.39
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	272.07	0.00	262,168.39
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	313,891.00	801,500.00	2,538.00	264,596.00	102,596.10	545,280.88	651,435.67

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

FEDERAL PROGRAM NAME	Perkins - ROP	Title II	21st Century	Title IV, Part A	Title III	Title III	Indian education Formula Grant
FEDERAL CATALOG NUMBER	84.048A	84.367	84.287	84.424	84.365	84.365	84.06
RESOURCE CODE	3555	4035	4124	4127	4201	4203	4510
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		1,650,697.92	339,510.09	874,826.47	6,267.92	374,106.95	2,261.66
2. a. Current Year Award	6,188.00	2,976,956.00	772,800.80	2,130,894.00	0.00	1,359,462.00	8,215.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	6,188.00	2,976,956.00	772,800.80	2,130,894.00	0.00	1,359,462.00	8,215.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	6,188.00	4,627,653.92	1,112,310.89	3,005,720.47	6,267.92	1,733,568.95	10,476.66
REVENUES							
5. Unearned Revenue Deferred from Prior Year			116,764.90	552,341.47			
6. Cash Received in Current Year	1,591.91	3,458,552.92	590,008.98	832,861.00	6,267.92	895,345.95	5,609.80
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,591.91	3,458,552.92	706,773.88	1,385,202.47	6,267.92	895,345.95	5,609.80
EXPENDITURES							
9. Donor-Authorized Expenditures	6,188.00	3,193,515.71	601,529.62	2,015,119.56	6,267.92	(157,080.86)	10,476.66
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,188.00	3,193,515.71	601,529.62	2,015,119.56	6,267.92	(157,080.86)	10,476.66
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)	(4,596.09)	265,037.21	105,244.26	(629,917.09)	0.00	1,052,426.81	(4,866.86)
a. Unearned Revenue	0.00	265,037.21	131,900.40	0.00	0.00	1,052,426.81	0.00
b. Accounts Payable							
c. Accounts Receivable	4,596.09	0.00	27,176.14	629,917.09	0.00	0.00	4,866.86
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,434,138.21	510,781.27	990,600.91	0.00	1,890,649.81	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	1,434,138.21	389,324.66	990,600.91	0.00	1,890,649.81	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,188.00	3,193,515.71	602,049.62	2,015,119.56	6,267.92	(157,080.86)	10,476.66

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

FEDERAL PROGRAM NAME	Educ for Homeless Children & Youth	American Rescue Plan-Homeless Children and Youth	American Rescue Plan-Homeless Children and Youth	Military SCI-JROTC	Military SCI-JROTC	We Can Work	Covid
FEDERAL CATALOG NUMBER	84.196A	84.425	84.425	12	12	84.126A	
RESOURCE CODE	5630	5632	5634	5829	5829	5846	5870
REVENUE OBJECT	8290	8290	8290	8290	8699	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	243,500.00	337,461.54	1,246,297.00	251,756.71	26,108.92	176,767.00	6,410,362.53
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	243,500.00	337,461.54	1,246,297.00	251,756.71	26,108.92	176,767.00	6,410,362.53
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	243,500.00	337,461.54	1,246,297.00	251,756.71	26,108.92	176,767.00	6,410,362.53
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	219,150.00	236,223.08	311,574.00	204,148.79	23,868.82	92,337.50	6,219,374.38
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	219,150.00	236,223.08	311,574.00	204,148.79	23,868.82	92,337.50	6,219,374.38
EXPENDITURES							
9. Donor-Authorized Expenditures	243,500.00	94,557.91	0.00	251,756.71	26,108.92	166,566.90	6,410,362.53
10. Non Donor-Authorized Expenditures				521,964.07			
11. Total Expenditures (lines 9 & 10)	243,500.00	94,557.91	0.00	773,720.78	26,108.92	166,566.90	6,410,362.53
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)	(24,350.00)	141,665.17	311,574.00	(47,607.92)	(2,240.10)	(74,229.40)	(190,988.15)
a. Unearned Revenue	0.00	141,665.17	311,574.00	0.00	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	24,350.00	0.00	0.00	47,607.92	2,240.10	74,229.40	190,988.15
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	242,903.63	1,246,297.00	0.00	0.00	10,200.10	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	242,903.63	1,246,297.00	0.00	0.00	0.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	243,500.00	94,557.91	0.00	251,756.71	26,108.92	166,566.90	6,410,362.53

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

FEDERAL PROGRAM NAME	Adult Ed	Adult Ed	CDC Federal General Child Care	CDC Federal Alternative Payment	Child Dev't Cares Act Gen Child Care & Dev't.	Early Head Start Training and Tech Asst	HS Early
FEDERAL CATALOG NUMBER	84.002A	84.002A	93.575/93.596	93.596	93.575	93.6	93.6
RESOURCE CODE	3905	3913	5025	5161	5162	5210	5220
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover						30,857.97	392,817.25
2. a. Current Year Award	205,184.00	235,834.00	1,645,258.00	283,958.00	474,216.00	87,829.00	7,388,984.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	205,184.00	235,834.00	1,645,258.00	283,958.00	474,216.00	87,829.00	7,388,984.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	205,184.00	235,834.00	1,645,258.00	283,958.00	474,216.00	118,686.97	7,781,801.25
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	122,983.00	160,506.00	1,470,285.00	253,773.00	423,808.00	61,099.78	6,191,965.08
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	122,983.00	160,506.00	1,470,285.00	253,773.00	423,808.00	61,099.78	6,191,965.08
EXPENDITURES							
9. Donor-Authorized Expenditures	205,184.00	235,834.00	1,645,258.00	283,958.00	474,216.00	68,371.39	7,129,658.91
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	205,184.00	235,834.00	1,645,258.00	283,958.00	474,216.00	68,371.39	7,129,658.91
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)	(82,201.00)	(75,328.00)	(174,973.00)	(30,185.00)	(50,408.00)	(7,271.61)	(937,693.83)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	82,201.00	75,328.00	174,973.00	30,185.00	50,408.00	7,271.61	937,693.83
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	50,315.58	652,142.34
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	50,315.58	652,142.34
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	205,184.00	235,834.00	1,645,258.00	283,958.00	474,216.00	68,371.39	7,129,658.91

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

FEDERAL PROGRAM NAME	Early HS ARRA/Covid	HS Services Basic	Head Start ARRA/Covid	Head Start Training & Tech Asst	Head Start Training & Tech Asst	Head Start Training & Tech Asst	TOTAL
FEDERAL CATALOG NUMBER	93.6	93.6	93.6	93.6	93.6	93.6	
RESOURCE CODE	5223	5230	5233	5235	5236	5240	
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	143,685.75	811,173.10	313,838.68			28,289.88	359,648,396.39
2. a. Current Year Award	0.00	18,759,333.00	0.00	403,299.00	1,603,310.00	237,877.00	121,134,445.21
b. Transferability (ESSA)							0.00
c. Other Adjustments		1,203.28					(1,452,551.72)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	18,760,536.28	0.00	403,299.00	1,603,310.00	237,877.00	119,681,893.49
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)	143,685.75	19,571,709.38	313,838.68	403,299.00	1,603,310.00	266,166.88	479,330,289.88
REVENUES							
5. Unearned Revenue Deferred from Prior Year							11,677,278.18
6. Cash Received in Current Year	0.00	15,426,641.49	0.00	301,052.82	190,980.26	191,597.81	113,256,652.67
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	15,426,641.49	0.00	301,052.82	190,980.26	191,597.81	124,933,930.85
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	18,055,168.51	0.00	317,932.62	428,623.81	220,798.82	172,959,162.23
10. Non Donor-Authorized Expenditures							5,989,779.54
11. Total Expenditures (lines 9 & 10)	0.00	18,055,168.51	0.00	317,932.62	428,623.81	220,798.82	178,948,941.77
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	(2,628,527.02)	0.00	(16,879.80)	(237,643.55)	(29,201.01)	(48,025,231.38)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	23,144,528.59
b. Accounts Payable							0.00
c. Accounts Receivable	0.00	2,628,527.02	0.00	16,879.80	237,643.55	29,201.01	71,170,279.97
14. Unused Grant Award Calculation (line 4 minus line 9)	143,685.75	1,516,540.87	313,838.68	85,366.38	1,174,686.19	45,368.06	306,371,127.65
15. If Carryover is allowed, enter line 14 amount here	143,685.75	1,515,337.49	313,838.68	85,366.38	1,174,686.19	45,368.06	305,979,159.48
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	18,055,168.51	0.00	317,932.62	428,623.81	220,798.82	172,959,682.23

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

STATE PROGRAM NAME	After School Education and Safety	ASES Kid Code Pilot Program	CA Pre-K Prog Plnng & Implmntation	CA Nat'l Board Certified Teacher Incentive	CPA - Lighthouse Academies Project	CPA - Lighthouse Academies Project	Career Technical Ed Incentive Grant
RESOURCE CODE	6010	6011	6053	6271	6385	6386	6387
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	3,790,646.87	54,393.88			31,115.74	12,781.52	2,583,348.54
2. a. Current Year Award	12,271,123.95	0.00	973,919.00	510,000.00			3,000,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	12,271,123.95	0.00	973,919.00	510,000.00	0.00	0.00	3,000,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	16,061,770.82	54,393.88	973,919.00	510,000.00	31,115.74	12,781.52	5,583,348.54
REVENUES							
5. Unearned Revenue Deferred from Prior Year	2,719,868.17	39,893.88			11,116.00	12,781.52	2,127,365.14
6. Cash Received in Current Year	12,114,790.26	0.00	952,629.00	0.00	20,000.00		0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	14,834,658.43	39,893.88	952,629.00	0.00	31,116.00	12,781.52	2,127,365.14
EXPENDITURES							
9. Donor-Authorized Expenditures	10,711,167.32	54,393.88	0.00	0.00	27,458.18	12,781.52	1,745,544.12
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	10,711,167.32	54,393.88	0.00	0.00	27,458.18	12,781.52	1,745,544.12
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)	4,123,491.11	(14,500.00)	952,629.00	0.00	3,657.82	0.00	381,821.02
a. Unearned Revenue	4,123,491.11	0.00	952,629.00	0.00	3,657.82	0.00	381,821.02
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	14,500.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	5,350,603.50	0.00	973,919.00	510,000.00	3,657.56	0.00	3,837,804.42
15. If Carryover is allowed, enter line 14 amount here	5,350,603.50	0.00	973,919.00	510,000.00	0.00	0.00	3,837,804.42
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,711,167.32	54,393.88	0.00	0.00	27,458.18	12,781.52	1,745,544.12

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

STATE PROGRAM NAME	K12 Workforce Pathways Coordinators	Special Ed	Special Ed	Tobacco Use Prevention education	CA Partnership Academies	Specialized Secondary Programs	In-person Instruction (IPI) Grant
RESOURCE CODE	6388	6515	6520	6695	7220	7370	7422
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	3,749,981.14			5,000.00	269,210.64		23,564,244.00
2. a. Current Year Award		6,316.00	313,245.00		243,000.00	780,000.00	4,112,817.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	6,316.00	313,245.00	0.00	243,000.00	780,000.00	4,112,817.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,749,981.14	6,316.00	313,245.00	5,000.00	512,210.64	780,000.00	27,677,061.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	2,560,846.74			5,000.00	146,225.64		11,782,122.00
6. Cash Received in Current Year	87,195.70	0.00	0.00		244,485.00	772,500.00	15,894,939.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,648,042.44	0.00	0.00	5,000.00	390,710.64	772,500.00	27,677,061.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,468,701.68	2,817.55	297,190.05	0.00	191,742.49	780,000.00	20,458,187.01
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,468,701.68	2,817.55	297,190.05	0.00	191,742.49	780,000.00	20,458,187.01
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)	1,179,340.76	(2,817.55)	(297,190.05)	5,000.00	198,968.15	(7,500.00)	7,218,873.99
a. Unearned Revenue	1,179,340.76	0.00	0.00	5,000.00	198,092.27	0.00	7,218,873.99
b. Accounts Payable	0.00				875.88		
c. Accounts Receivable	0.00	2,817.55	297,190.05	0.00		7,500.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,281,279.46	3,498.45	16,054.95	5,000.00	320,468.15	0.00	7,218,873.99
15. If Carryover is allowed, enter line 14 amount here	2,281,279.46	3,498.45	16,054.95	5,000.00	271,941.85	0.00	7,218,873.99
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,468,701.68	2,817.55	297,190.05	0.00	191,742.49	780,000.00	20,458,187.01

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

STATE PROGRAM NAME	CDC California State Preschool	CDC General Child Care	TOTAL
RESOURCE CODE	6105	6105	
REVENUE OBJECT	8590	8660	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover			34,060,722.33
2. a. Current Year Award	10,855,333.09	30,574.50	33,096,328.54
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	10,855,333.09	30,574.50	33,096,328.54
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	10,855,333.09	30,574.50	67,157,050.87
REVENUES			
5. Unearned Revenue Deferred from Prior Year			19,405,219.09
6. Cash Received in Current Year	9,298,788.00	30,574.50	39,415,901.46
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	9,298,788.00	30,574.50	58,821,120.55
EXPENDITURES			
9. Donor-Authorized Expenditures	10,855,332.36	30,574.50	46,635,890.66
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	10,855,332.36	30,574.50	46,635,890.66
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)	(1,556,544.36)	0.00	12,185,229.89
a. Unearned Revenue			14,062,905.97
b. Accounts Payable			875.88
c. Accounts Receivable	1,556,544.36	0.00	1,878,551.96
14. Unused Grant Award Calculation (line 4 minus line 9)	0.73	0.00	20,521,160.21
15. If Carryover is allowed, enter line 14 amount here			20,468,975.62
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,855,332.36	30,574.50	46,635,890.66

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

LOCAL PROGRAM NAME	Arts Education Enrichment	Clinical Biomedical Research	Quality Tools and Strategies	First 5 CA	CA Common Core	Apostle Grant for Educare	Educare
RESOURCE CODE	9042	9121	9128	9135	9140	9142	9144
REVENUE OBJECT	8699	8699	8699	8699	8699	9699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	4,317.50	44,120.32	17,583.12	67,081.79	1,382.90	0.00	1,189,681.51
2. a. Current Year Award	0.00	20,000.00	0.00		0.00	150,000.00	55,978.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	20,000.00	0.00	0.00	0.00	150,000.00	55,978.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	4,317.50	64,120.32	17,583.12	67,081.79	1,382.90	150,000.00	1,245,659.51
REVENUES							
5. Unearned Revenue Deferred from Prior Year	4,317.50	44,120.32	17,583.12	0.00	1,382.90	0.00	1,189,681.51
6. Cash Received in Current Year	0.00	20,000.00	0.00	32,114.05	0.00	150,000.00	55,978.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,317.50	64,120.32	17,583.12	32,114.05	1,382.90	150,000.00	1,245,659.51
EXPENDITURES							
9. Donor-Authorized Expenditures	3,541.34	26,590.72	0.00	46,694.92	0.00	47,205.86	35,797.83
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,541.34	26,590.72	0.00	46,694.92	0.00	47,205.86	35,797.83
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)	776.16	37,529.60	17,583.12	(14,580.87)	1,382.90	102,794.14	1,209,861.68
a. Unearned Revenue	776.16	37,529.60	17,583.12	0.00	1,382.90	102,794.14	1,209,861.68
b. Accounts Payable							
c. Accounts Receivable				14,580.87	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	776.16	37,529.60	17,583.12	20,386.87	1,382.90	102,794.14	1,209,861.68
15. If Carryover is allowed, enter line 14 amount here	776.16	37,529.60	17,583.12	20,386.87	1,382.90	102,794.14	1,209,861.68
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,541.34	26,590.72	0.00	46,694.92	0.00	47,205.86	35,797.83

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

LOCAL PROGRAM NAME	HS Linked Learning Initiative - Moxie Foundation	Skilled Trades Summers	State's Digital Infrastructure and Video Competition	American Honda Foundation (NEW)	Camino College-Project LEAD the Way	Target Transitional Kindergarten	LBCC- Innovation Fund
RESOURCE CODE	9145	9146	9164	9500	9511	9515	9522
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	18,053.80	69,000.00	7,102.27		361,865.25	16,283.15	411,560.50
2. a. Current Year Award	0.00		97,115.67	30,000.00	109,350.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	97,115.67	30,000.00	109,350.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	18,053.80	69,000.00	104,217.94	30,000.00	471,215.25	16,283.15	411,560.50
REVENUES							
5. Unearned Revenue Deferred from Prior Year	18,053.80	69,000.00	7,102.27		297,713.25	16,283.15	411,560.50
6. Cash Received in Current Year		0.00	97,115.67	30,000.00	117,450.00		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	18,053.80	69,000.00	104,217.94	30,000.00	415,163.25	16,283.15	411,560.50
EXPENDITURES							
9. Donor-Authorized Expenditures	3,496.56	21,081.23	95,519.22	30,000.00	114,138.68	0.00	31,966.35
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,496.56	21,081.23	95,519.22	30,000.00	114,138.68	0.00	31,966.35
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)	14,557.24	47,918.77	8,698.72	0.00	301,024.57	16,283.15	379,594.15
a. Unearned Revenue	14,557.24	47,918.77	8,698.72	0.00	301,024.57	16,283.15	379,594.15
b. Accounts Payable							
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	14,557.24	47,918.77	8,698.72	0.00	357,076.57	16,283.15	379,594.15
15. If Carryover is allowed, enter line 14 amount here	14,557.24	47,918.77	8,698.72	0.00	357,076.57	16,283.15	379,594.15
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,496.56	21,081.23	95,519.22	30,000.00	114,138.68	0.00	31,966.35

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

LOCAL PROGRAM NAME	AP Summer Institute	Reading Is Fundamental	Andeavor Grants	Linked Learning Regional Hub	Gene Haas Foundation Grant	Stuart Foundation Steaming Ahead	Boeing Leadership Steaming Ahead
RESOURCE CODE	9531	9548	9553	9565	9574	9576	9577
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	73,281.79	32,924.25	53,449.22	43,634.67	18,000.00	0.00	6,348.24
2. a. Current Year Award	0.00	0.00	50,000.00	0.00	0.00	100,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	50,000.00	0.00	0.00	100,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	73,281.79	32,924.25	103,449.22	43,634.67	18,000.00	100,000.00	6,348.24
REVENUES							
5. Unearned Revenue Deferred from Prior Year	73,281.79	32,924.25	53,449.22	43,634.67	18,000.00		
6. Cash Received in Current Year			50,000.00			100,000.00	1,237.40
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	73,281.79	32,924.25	103,449.22	43,634.67	18,000.00	100,000.00	1,237.40
EXPENDITURES							
9. Donor-Authorized Expenditures	878.98	0.00	23,434.11	6,381.04	0.00	38,216.33	5,463.23
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	878.98	0.00	23,434.11	6,381.04	0.00	38,216.33	5,463.23
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)	72,402.81	32,924.25	80,015.11	37,253.63	18,000.00	61,783.67	(4,225.83)
a. Unearned Revenue	72,402.81	32,924.25	80,015.11	37,253.63	18,000.00	61,783.67	
b. Accounts Payable							
c. Accounts Receivable							4,225.83
14. Unused Grant Award Calculation (line 4 minus line 9)	72,402.81	32,924.25	80,015.11	37,253.63	18,000.00	61,783.67	885.01
15. If Carryover is allowed, enter line 14 amount here	72,402.81	32,924.25	80,015.11	37,253.63	18,000.00	61,783.67	885.01
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	878.98	0.00	23,434.11	6,381.04	0.00	38,216.33	5,463.23

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

LOCAL PROGRAM NAME	Boeing Seamless Education	Long Beach Call	California Academic Partnership Program (CAPP)	Virtual Enterprise Activities	Sato Engineering Rocketry & Aerospace Program	LBEF Boeing Racial Equity STEM Grant	Fresno- Long Beach Partnership
RESOURCE CODE	9578	9579	9580	9582	9583	9584	9587
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	126,965.09	120,656.39	11,914.50	2,011.54	36,418.90	0.00	6,130.33
2. a. Current Year Award		61,242.12				184,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	61,242.12	0.00	0.00	0.00	184,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	126,965.09	181,898.51	11,914.50	2,011.54	36,418.90	184,000.00	6,130.33
REVENUES							
5. Unearned Revenue Deferred from Prior Year	126,965.09	120,656.39	11,914.50	2,011.54	36,418.90		6,130.33
6. Cash Received in Current Year		61,242.12	(3,996.14)			184,000.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	126,965.09	181,898.51	7,918.36	2,011.54	36,418.90	184,000.00	6,130.33
EXPENDITURES							
9. Donor-Authorized Expenditures	1,592.94	45,146.86	7,918.36	1,800.00	0.00	0.00	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,592.94	45,146.86	7,918.36	1,800.00	0.00	0.00	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)	125,372.15	136,751.65	0.00	211.54	36,418.90	184,000.00	6,130.33
a. Unearned Revenue	125,372.15	136,751.65	0.00	211.54	36,418.90	184,000.00	6,130.33
b. Accounts Payable			3,996.14				
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	125,372.15	136,751.65	3,996.14	211.54	36,418.90	184,000.00	6,130.33
15. If Carryover is allowed, enter line 14 amount here	125,372.15	136,751.65	0.00	211.54	36,418.90	184,000.00	6,130.33
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,592.94	45,146.86	3,922.22	1,800.00	0.00	0.00	0.00

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

LOCAL PROGRAM NAME	Michael and Susan Dell Foundation ELL ED-FI Grant	Ohlendorf Memorial	RuMBA Foundation of Long Beach	Liff Scholarship	Helene Langthorne Rose Fund	Miller Foundation	Covered CA Enroll Services
RESOURCE CODE	9588	9598	9655	9656	9657	9683	9763
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	167,466.70	4,464.87	162,625.71	38,939.11	86,328.98	1,000.00	1,179.60
2. a. Current Year Award	0.00		31,678.63			30,500.00	
b. Other Adjustments	(146,723.61)						
c. Adj Curr Yr Award (sum lines 2a & 2b)	(146,723.61)	0.00	31,678.63	0.00	0.00	30,500.00	0.00
3. Required Matching Funds/Other	0.00	27.43		239.19	530.28		
4. Total Available Award (sum lines 1, 2c, & 3)	20,743.09	4,492.30	194,304.34	39,178.30	86,859.26	31,500.00	1,179.60
REVENUES							
5. Unearned Revenue Deferred from Prior Year	167,466.70	4,464.87	162,625.71	38,939.11	86,328.98	1,000.00	1,179.60
6. Cash Received in Current Year	(146,723.61)		31,678.63			30,500.00	
7. Contributed Matching Funds	0.00	27.43		239.19	530.28		
8. Total Available (sum lines 5, 6, & 7)	20,743.09	4,492.30	194,304.34	39,178.30	86,859.26	31,500.00	1,179.60
EXPENDITURES							
9. Donor-Authorized Expenditures	20,743.09	0.00	25,580.25	0.00	0.00	30,980.26	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	20,743.09	0.00	25,580.25	0.00	0.00	30,980.26	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	4,492.30	168,724.09	39,178.30	86,859.26	519.74	1,179.60
a. Unearned Revenue	0.00	4,492.30	168,724.09	39,178.30	86,859.26	519.74	1,179.60
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	4,492.30	168,724.09	39,178.30	86,859.26	519.74	1,179.60
15. If Carryover is allowed, enter line 14 amount here	0.00	4,492.30	168,724.09	39,178.30	86,859.26	519.74	1,179.60
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,743.09	(27.43)	25,580.25	(239.19)	(530.28)	30,980.26	0.00

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

LOCAL PROGRAM NAME	Healthy Active LB Schools	American Career College	QRIS Block Grant	TOTAL
RESOURCE CODE	9825	9018	9132	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)		Fund 11	Fund 12	
AWARD				
1. Prior Year Carryover	57,886.60	0.00	319,414.00	3,579,072.60
2. a. Current Year Award		125,812.00	330,632.00	1,376,308.42
b. Other Adjustments				(146,723.61)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	125,812.00	330,632.00	1,229,584.81
3. Required Matching Funds/Other				796.90
4. Total Available Award (sum lines 1, 2c, & 3)	57,886.60	125,812.00	650,046.00	4,809,454.31
REVENUES				
5. Unearned Revenue Deferred from Prior Year	0.00		319,414.00	3,383,603.97
6. Cash Received in Current Year		125,812.00	330,632.00	1,267,040.12
7. Contributed Matching Funds				796.90
8. Total Available (sum lines 5, 6, & 7)	0.00	125,812.00	650,046.00	4,651,440.99
EXPENDITURES				
9. Donor-Authorized Expenditures	0.00	125,812.00	249,174.95	1,039,155.11
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	0.00	125,812.00	249,174.95	1,039,155.11
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	400,871.05	3,612,285.88
a. Unearned Revenue	0.00	0.00	400,871.05	3,631,092.58
b. Accounts Payable				3,996.14
c. Accounts Receivable				18,806.70
14. Unused Grant Award Calculation (line 4 minus line 9)	57,886.60	0.00	400,871.05	3,770,299.20
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	400,871.05	3,708,416.46
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	125,812.00	249,174.95	1,034,362.07

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

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	Head Start Child Nutrition Program	CCFP Cash in Lieu of Commodities	Response & Relief Supplemental Appropriations	ARPA Stipends FF LA Covid	2nd Round of Stipends	emergency operational costs reimbursement
FEDERAL CATALOG NUMBER	93.778	10.558	10.558	93.575	93.575	93.575	10.558
RESOURCE CODE	5640	5320	5340	5058	5059	5163	5460
REVENUE OBJECT	8290	8220	8220	8290	8290	8290	8220
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	3,443,774.82	231,060.31	166,997.99	633,386.25	0.00		
2. a. Current Year Award	1,146,213.33	210,005.43	6,860.62	0.00	300,600.00	443,600.00	94,904.79
b. Other Adjustments	(3,465,236.14)						
c. Adj Curr Yr Award (sum lines 2a & 2b)	(2,319,022.81)	210,005.43	6,860.62	0.00	300,600.00	443,600.00	94,904.79
3. Required Matching Funds/Other	21,461.32						
4. Total Available Award (sum lines 1, 2c, & 3)	1,146,213.33	441,065.74	173,858.61	633,386.25	300,600.00	443,600.00	94,904.79
REVENUES							
5. Cash Received in Current Year	1,146,213.33	210,005.43	6,860.62	0.00	300,600.00	443,600.00	94,904.79
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(3,465,236.14)	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	(3,465,236.14)	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	21,461.32						
9. Total Available (sum lines 5, 7c, & 8)	(2,297,561.49)	210,005.43	6,860.62	0.00	300,600.00	443,600.00	94,904.79
EXPENDITURES							
10. Donor-Authorized Expenditures	1,146,213.33	346,370.60	0.00	21,353.52	0.00	0.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,146,213.33	346,370.60	0.00	21,353.52	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	94,695.14	173,858.61	612,032.73	300,600.00	443,600.00	94,904.79

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

FEDERAL PROGRAM NAME	TOTAL
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	4,475,219.37
2. a. Current Year Award	2,202,184.17
b. Other Adjustments	(3,465,236.14)
c. Adj Curr Yr Award (sum lines 2a & 2b)	(1,263,051.97)
3. Required Matching Funds/Other	21,461.32
4. Total Available Award (sum lines 1, 2c, & 3)	3,233,628.72
REVENUES	
5. Cash Received in Current Year	2,202,184.17
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(3,465,236.14)
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	(3,465,236.14)
8. Contributed Matching Funds	21,461.32
9. Total Available (sum lines 5, 7c, & 8)	(1,241,590.65)
EXPENDITURES	
10. Donor-Authorized Expenditures	1,513,937.45
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	1,513,937.45
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	1,719,691.27

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 Program	CA Clean Energy Jobs Act	Educator Effectiveness	State Lottery-Prop 20	Special Ed	Special Ed	Special Ed
RESOURCE CODE	2600	6230	6266	6300	6500	6500	6536
REVENUE OBJECT	8590	8590	8590	8590	8311	8319	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	315,273.46	0.00	17,261,368.35	121,067.00	0.00	
2. a. Current Year Award	16,460,874.00	0.00	14,177,884.00	5,740,836.89	51,992,197.00	100,388.00	1,238,049.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	16,460,874.00	0.00	14,177,884.00	5,740,836.89	51,992,197.00	100,388.00	1,238,049.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	16,460,874.00	315,273.46	14,177,884.00	23,002,205.24	52,113,264.00	100,388.00	1,238,049.00
REVENUES							
5. Cash Received in Current Year	16,460,874.00	0.00	11,342,307.00	3,804,668.27	51,822,563.00	100,388.00	1,238,049.00
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	2,835,577.00	1,936,168.62	169,634.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	2,835,577.00	1,936,168.62	169,634.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	16,460,874.00	0.00	14,177,884.00	5,740,836.89	51,992,197.00	100,388.00	1,238,049.00
EXPENDITURES							
10. Donor-Authorized Expenditures	659,158.43	315,273.46	0.00	10,534,899.71	52,113,264.00	100,388.00	526,653.71
11. Non Donor-Authorized Expenditures					79,754,358.27		
12. Total Expenditures (line 10 plus line 11)	659,158.43	315,273.46	0.00	10,534,899.71	131,867,622.27	100,388.00	526,653.71
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	15,801,715.57	0.00	14,177,884.00	12,467,305.53	0.00	0.00	711,395.29

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

STATE PROGRAM NAME	Special Ed	Special Ed	Special Ed	LCSSP	Professional Dev't Block Grant Program	SB 117 Covid-19	A-G Completion Improvement Grant
RESOURCE CODE	6537	6546	6547	7085	7311	7388	7412
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance				480,800.50	525,920.46	619,944.15	0.00
2. a. Current Year Award	5,571,220.00	4,603,795.00	3,270,441.00	0.00	0.00	0.00	3,958,597.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,571,220.00	4,603,795.00	3,270,441.00	0.00	0.00	0.00	3,958,597.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	5,571,220.00	4,603,795.00	3,270,441.00	480,800.50	525,920.46	619,944.15	3,958,597.00
REVENUES							
5. Cash Received in Current Year	5,571,220.00	4,603,795.00	3,270,441.00	0.00	0.00	0.00	2,968,948.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	989,649.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	989,649.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	5,571,220.00	4,603,795.00	3,270,441.00	0.00	0.00	0.00	3,958,597.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,142,146.48	4,603,795.00	1,593,927.69	445,754.40	230,693.78	155,232.99	0.00
11. Non Donor-Authorized Expenditures		594,521.26					
12. Total Expenditures (line 10 plus line 11)	1,142,146.48	5,198,316.26	1,593,927.69	445,754.40	230,693.78	155,232.99	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	4,429,073.52	0.00	1,676,513.31	35,046.10	295,226.68	464,711.16	3,958,597.00

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	Expanded Learning Opportunities (ELO) Grant	Grant Paraprofessional Staff	TOTAL
RESOURCE CODE	7413	7425	7426	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	0.00	49,099,744.09	4,963,380.00	73,387,498.01
2. a. Current Year Award	1,484,061.00	(24,665,665.00)	43,317.00	83,975,994.89
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,484,061.00	(24,665,665.00)	43,317.00	83,975,994.89
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,484,061.00	24,434,079.09	5,006,697.00	157,363,492.90
REVENUES				
5. Cash Received in Current Year	1,113,046.00	(24,665,665.00)	43,317.00	77,673,951.27
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	371,015.00	0.00	0.00	6,302,043.62
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	371,015.00	0.00	0.00	6,302,043.62
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	1,484,061.00	(24,665,665.00)	43,317.00	83,975,994.89
EXPENDITURES				
10. Donor-Authorized Expenditures	0.00	24,434,079.09	1,500,000.00	98,355,266.74
11. Non Donor-Authorized Expenditures				80,348,879.53
12. Total Expenditures (line 10 plus line 11)	0.00	24,434,079.09	1,500,000.00	178,704,146.27
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	1,484,061.00	0.00	3,506,697.00	59,008,226.16

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

LOCAL PROGRAM NAME	Filming	Algebra I Tutoring	Elementary Site Gifts	Secondary Sites Gifts	Instructional Services Gifts	General Administration Gifts	Cotsen Family Foundation Gifts
RESOURCE CODE	9204	9205	9206	9207	9208	9209	9210
REVENUE OBJECT	8650	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	184,542.99	13,577.60	885,884.05	516,448.37	64,176.47	86,584.87	7,873.82
2. a. Current Year Award			930,968.13	262,881.31	55,975.00	55,267.10	19,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	930,968.13	262,881.31	55,975.00	55,267.10	19,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	184,542.99	13,577.60	1,816,852.18	779,329.68	120,151.47	141,851.97	26,873.82
REVENUES							
5. Cash Received in Current Year			930,968.13	262,881.31	55,975.00	55,267.10	19,000.00
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	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	930,968.13	262,881.31	55,975.00	55,267.10	19,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	76,908.33	0.00	733,860.54	234,634.10	4,906.44	4,273.66	10,621.68
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	76,908.33	0.00	733,860.54	234,634.10	4,906.44	4,273.66	10,621.68
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	107,634.66	13,577.60	1,082,991.64	544,695.58	115,245.03	137,578.31	16,252.14

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

LOCAL PROGRAM NAME	Music- OCIPD Gifts	Cotsen Strategic	Medi-Cal Billing	CDC Kids Corner	CDC Gifts	Head Start Gifts	Fee Based District PreSchool
RESOURCE CODE	9212	9214	9540	9023	9024	9025	9130
REVENUE OBJECT	8699	8699	8699	8699/8689	8699	8699	8699
LOCAL DESCRIPTION (if any)				Fund 12	Fund 12	Fund 12	Fund 12
AWARD							
1. Prior Year Restricted Ending Balance	41,938.26	17,720.13	0.00	409,487.28	550.48	12,289.25	345.50
2. a. Current Year Award		20,939.00	3,782,513.17	628,044.00	2,324.09		533,962.75
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	20,939.00	3,782,513.17	628,044.00	2,324.09	0.00	533,962.75
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	41,938.26	38,659.13	3,782,513.17	1,037,531.28	2,874.57	12,289.25	534,308.25
REVENUES							
5. Cash Received in Current Year	0.00	20,939.00	3,782,513.17	628,044.00	2,324.09	0.00	533,962.75
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	20,939.00	3,782,513.17	628,044.00	2,324.09	0.00	533,962.75
EXPENDITURES							
10. Donor-Authorized Expenditures	9,323.30	8,351.99	0.00	196,190.49	0.00	0.00	356,411.30
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	9,323.30	8,351.99	0.00	196,190.49	0.00	0.00	356,411.30
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	32,614.96	30,307.14	3,782,513.17	841,340.79	2,874.57	12,289.25	177,896.95

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

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	2,241,419.07
2. a. Current Year Award	6,291,874.55
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,291,874.55
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	8,533,293.62
REVENUES	
5. Cash Received in Current Year	6,291,874.55
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	6,291,874.55
EXPENDITURES	
10. Donor-Authorized Expenditures	1,635,481.83
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	1,635,481.83
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	6,897,811.79

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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	450,707,691.07	301	250,855.58	303	450,456,835.49	305	10,389,195.79		307	440,067,639.70	309
2000 - Classified Salaries	121,838,559.73	311	6,530,254.83	313	115,308,304.90	315	626,687.94		317	114,681,616.96	319
3000 - Employee Benefits	289,854,293.58	321	1,706,065.98	323	288,148,227.60	325	2,369,999.52		327	285,778,228.08	329
4000 - Books, Supplies Equip Replace. (6500)	76,522,786.91	331	1,056,120.55	333	75,466,666.36	335	11,803,242.04		337	63,663,424.32	339
5000 - Services. . . & 7300 - Indirect Costs	111,503,962.53	341	1,363,370.11	343	110,140,592.42	345	48,760,635.72		347	61,379,956.70	349
TOTAL					1,039,520,626.77	365			TOTAL	965,570,865.76	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	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			57.73%
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)	57.73%
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).	965,570,865.76
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	1,541,022,010.00	(9,824,360.00)	1,531,197,650.00	0.00	56,215,000.00	1,474,982,650.00	54,620,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	962,920,000.00	1,099.00	962,921,099.00		482,247,099.00	480,674,000.00	
Total/Net OPEB Liability	451,231,966.00		451,231,966.00		49,932,961.00	401,299,005.00	14,000,000.00
Compensated Absences Payable	13,624,142.00	(59,999.00)	13,564,143.00	618,202.00		14,182,345.00	11,345,876.00
Governmental activities long-term liabilities	2,968,798,118.00	(9,883,260.00)	2,958,914,858.00	618,202.00	588,395,060.00	2,371,138,000.00	79,965,876.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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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	1,059,726,051.99
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	150,714,182.12
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	9,299,466.15
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,856,406.54
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	6,000,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	14,175.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				18,170,047.69
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)				890,841,822.18

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)		59,926.89
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,865.48
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.)	804,732,800.16	11,805.35
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)	804,732,800.16	11,805.35
B. Required effort (Line A.2 times 90%)	724,259,520.14	10,624.82
C. Current year expenditures (Line I.E and Line II.B)	890,841,822.18	14,865.48
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

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	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	514,593,235.11		514,593,235.11			478,354,632.64
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	68,161.42		68,161.42			59,926.89
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2020-21			Adjustments to 2021-22		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	59,926.89		59,926.89	59,595.21		59,595.21
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)			59,926.89			59,595.21
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2021-22 Actual			2022-23 Budget		
1. Homeowners' Exemption (Object 8021)	427,525.75		427,525.75	517,458.00		517,458.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	853,631.11		853,631.11	2,025,103.00		2,025,103.00
4. Secured Roll Taxes (Object 8041)	90,894,046.23		90,894,046.23	130,893,594.00		130,893,594.00
5. Unsecured Roll Taxes (Object 8042)	1,425,284.82		1,425,284.82	2,983,908.00		2,983,908.00
6. Prior Years' Taxes (Object 8043)	2,584,808.21		2,584,808.21	7,732,720.00		7,732,720.00
7. Supplemental Taxes (Object 8044)	4,224,038.76		4,224,038.76	4,952,850.00		4,952,850.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	48,335,055.85		48,335,055.85	6,520,755.00		6,520,755.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	24,334.04		24,334.04	194,225.00		194,225.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	31,005,082.84		31,005,082.84	28,392,831.00		28,392,831.00
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)	179,773,807.61	0.00	179,773,807.61	184,213,444.00	0.00	184,213,444.00
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)	179,773,807.61	0.00	179,773,807.61	184,213,444.00	0.00	184,213,444.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,759,913.00			5,758,539.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	27,963,238.00		27,963,238.00	30,482,489.00		30,482,489.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	27,963,238.00	0.00	33,723,151.00	30,482,489.00	0.00	36,241,028.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	577,340,411.00		577,340,411.00	645,069,622.00		645,069,622.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	39,101.00		39,101.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	577,379,512.00	0.00	577,379,512.00	645,069,622.00	0.00	645,069,622.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,097,085,636.65		1,097,085,636.65	1,360,637,071.00		1,360,637,071.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,642,455.96		2,642,455.96	1,430,000.00		1,430,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			514,593,235.11			478,354,632.64
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.8792			0.9945
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			478,354,632.64			511,640,820.16
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			179,773,807.61			184,213,444.00
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)			7,191,226.80			7,151,425.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			332,303,976.03			363,668,404.16
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			332,303,976.03			363,668,404.16
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			1,236,375.73			576,417.72
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			181,010,183.34			184,789,861.72
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)			331,067,600.30			363,091,986.44
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			181,010,183.34			
b. State Subventions (Line D8)			331,067,600.30			
c. Less: Excluded Appropriations (Line C23)			33,723,151.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			478,354,632.64			

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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)	24,161,920.35
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	12,090,411.64
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	144,825.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	3,352,108.56
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)	61.38
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)	39,749,326.93
9. Carry-Forward Adjustment (Part IV, Line F)	(277,427.24)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	39,471,899.69

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	663,678,695.83
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	138,897,337.96
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	80,185,394.69
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,966,671.54
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	10,794,345.05
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	509,689.13
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	5,822,588.10
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,082,033.39
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)	524,183.10
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	98,226,938.69
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)	1,798.62
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)	7,583,003.43
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,913,447.23
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	40,219,620.79
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	23,181,044.06
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)	1,076,586,791.61

**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)**

3.69%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B19)

3.67%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>39,749,326.93</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,529,495.99</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.86%) 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 (3.86%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.86%) times Part III, Line B19); zero if positive	<u>(277,427.24)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(277,427.24)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.67%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-138,713.62) is applied to the current year calculation and the remainder (\$-138,713.62) is deferred to one or more future years:	<u>3.68%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-92,475.75) is applied to the current year calculation and the remainder (\$-184,951.49) is deferred to one or more future years:	<u>3.68%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(277,427.24)</u>

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Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		17,261,368.35	17,261,368.35
2. State Lottery Revenue	8560	12,394,079.85		5,740,836.89	18,134,916.74
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)		12,394,079.85	0.00	23,002,205.24	35,396,285.09
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	9,516,125.11			9,516,125.11
2. Classified Salaries	2000-2999	78,683.10			78,683.10
3. Employee Benefits	3000-3999	1,786,323.40			1,786,323.40
4. Books and Supplies	4000-4999	882,940.49		10,534,899.71	11,417,840.20
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	119,203.25			119,203.25
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	10,804.50			10,804.50
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		12,394,079.85	0.00	10,534,899.71	22,928,979.56
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	12,467,305.53	12,467,305.53
D. COMMENTS:					

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

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

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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			
Instructional Goals							
0001	Pre-Kindergarten	9,246,578.30	3,540,973.46	12,787,551.76	523,611.68		13,311,163.44
1110	Regular Education, K-12	497,704,016.16	188,164,911.74	685,868,927.90	28,084,264.15		713,953,192.05
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,424,931.03	533,006.36	2,957,937.39	121,118.62		3,079,056.01
3300	Independent Study Centers	4,922,794.33	1,390,769.31	6,313,563.64	258,521.39		6,572,085.03
3400	Opportunity Schools	364,388.14	154,501.90	518,890.04	21,246.98		540,137.02
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	6,258,929.52	1,969,552.93	8,228,482.45	336,931.54		8,565,413.99
3800	Career Technical Education	14,913,288.54	618,007.63	15,531,296.17	635,959.74		16,167,255.91
4110	Regular Education, Adult	36,266.74	0.00	36,266.74	1,485.01		37,751.75
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	321,622.42	0.00	321,622.42	13,169.47		334,791.89
5000-5999	Special Education	197,368,856.88	46,350,929.45	243,719,786.33	9,979,590.24		253,699,376.57
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	990,670.99	0.00	990,670.99	40,564.99		1,031,235.98
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	6,954,452.74	0.00	6,954,452.74	284,763.87		7,239,216.61
8500	Child Care and Development Services	5,040,055.26	360,830.03	5,400,885.29	221,149.96		5,622,035.25
Other Costs							
----	Food Services					942,123.02	942,123.02
----	Enterprise					509,689.13	509,689.13
----	Facilities Acquisition & Construction					2,565,062.93	2,565,062.93
----	Other Outgo					6,736,701.39	6,736,701.39
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		16,517,275.58	16,517,275.58	3,810,173.23		20,327,448.81
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,507,684.77)		(1,507,684.77)
----	Total General Fund and Charter Schools Funds Expenditures	746,546,851.05	259,600,758.39	1,006,147,609.44	42,824,866.10	10,753,576.47	1,059,726,052.01

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	7,621,140.45	301,582.30	7,892.98	657,601.56	416,918.46	0.00	0.00			241,442.55	0.00	9,246,578.30
1110	Regular Education, K-12	485,483,510.47	343,303.72	6,564,451.32	1,160,717.97	123,818.06	0.00	3,939,416.43			88,798.19	0.00	497,704,016.16
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,268,059.57	177,357.49	188.66	441,890.07	174,471.83	0.00	0.00			362,963.41	0.00	2,424,931.03
3300	Independent Study Centers	3,933,013.37	85,517.51	0.00	579,921.96	258,401.18	0.00	0.00			65,940.31	0.00	4,922,794.33
3400	Opportunity Schools	354,507.48	0.00	0.00	0.00	0.00	0.00	0.00			9,880.66	0.00	364,388.14
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	4,877,047.20	83,888.72	0.00	924,028.11	200,662.41	0.00	27,255.11			146,047.97	0.00	6,258,929.52
3800	Career Technical Education	13,366,160.48	1,189,811.58	0.00	171,123.19	(3.38)	0.00	0.00			186,196.67	0.00	14,913,288.54
4110	Regular Education, Adult	23,791.33	0.00	0.00	10,983.22	1,243.30	0.00	0.00			248.89	0.00	36,266.74
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	214,361.59	36,684.59	5,893.75	0.00	55,736.06	0.00	0.00			8,946.43	0.00	321,622.42
5000-5999	Special Education	151,463,584.50	8,813,707.18	24,193.31	1,591,141.51	22,116,891.70	12,922,416.23	0.00			436,922.45	0.00	197,368,856.88
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	810,856.49	170,896.51	0.00	189.03	0.00	0.00	0.00	1,566.21	0.00	7,162.75	0.00	990,670.99
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	64.71	0.00	0.00	0.00		6,954,388.03	0.00	0.00	0.00	6,954,452.74
8500	Child Care and Development Services	948,649.11	219,145.76	3,061.21	14,199.47	9,957.95	0.00		3,838,390.81	0.00	6,650.95	0.00	5,040,055.26
Total Direct Charged Costs		670,364,682.04	11,421,895.36	6,605,745.94	5,551,796.09	23,358,097.57	12,922,416.23	3,966,671.54	10,794,345.05	0.00	1,561,201.23	0.00	746,546,851.05

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	2,165,162.79	1,375,810.67	0.00	3,540,973.46
1110	Regular Education, K-12	114,890,633.78	73,004,710.14	269,567.82	188,164,911.74
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	325,979.13	207,027.23	0.00	533,006.36
3300	Independent Study Centers	850,380.33	540,388.98	0.00	1,390,769.31
3400	Opportunity Schools	94,486.70	60,015.20	0.00	154,501.90
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	1,204,233.03	765,319.90	0.00	1,969,552.93
3800	Career Technical Education	377,946.82	240,060.81	0.00	618,007.63
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)	28,150,895.78	17,887,808.18	312,225.49	46,350,929.45
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	220,626.45	140,203.58	0.00	360,830.03
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	10,099,683.66	6,417,591.92	0.00	16,517,275.58
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		158,380,028.47	100,638,936.61	581,793.31	259,600,758.39

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	5,822,588.10
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	144,825.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	25,254,967.72
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	13,110,170.05
5	Total Central Administration Costs in General Fund and Charter Schools Funds	44,332,550.87
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	746,546,851.05
2	Total Allocated Costs (from Form PCR, Column 2, Total)	259,600,758.39
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,006,147,609.44
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,913,447.23
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	40,618,838.87
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	34,001,814.45
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	76,534,100.55
D. Total Direct Charged and Allocated Costs (B3 + C5)		1,082,681,709.99
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.09%

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)	942,123.02				942,123.02
Enterprise (Objects 1000-5999, 6400-6910)		509,689.13			509,689.13
Facilities Acquisition & Construction (Objects 1000-6600)			2,565,062.93		2,565,062.93
Other Outgo (Objects 1000-7999)				6,736,701.39	6,736,701.39
Total Other Costs	942,123.02	509,689.13	2,565,062.93	6,736,701.39	10,753,576.47

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	50,638,828.04	4,255,879.58	60,466,358.04	43,018,962.79	100,637,076.61	1,860.00	581,793.31
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	45.83	45.83	45.83	45.83	54.56	54.56	
1110 Regular Education, K-12	2,431.89	2,431.89	2,431.89	2,431.89	2,895.12	2,895.12	1,504.00
3100 Alternative Schools							
3200 Continuation Schools	6.90	6.90	6.90	6.90	8.21	8.21	
3300 Independent Study Centers	18.00	18.00	18.00	18.00	21.43	21.43	
3400 Opportunity Schools	2.00	2.00	2.00	2.00	2.38	2.38	
3550 Community Day Schools							
3700 Specialized Secondary Programs	25.49	25.49	25.49	25.49	30.35	30.35	
3800 Career Technical Education	8.00	8.00	8.00	8.00	9.52	9.52	
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)	595.87	595.87	595.87	595.87	709.37	709.37	1,742.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services	4.67	4.67	4.67	4.67	5.56	5.56	
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	213.78	213.78	213.78	213.78	254.50	254.50	
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	3,352.43	3,352.43	3,352.43	3,352.43	3,991.00	3,991.00	3,246.00

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Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(796,289.45)	0.00	(1,507,684.77)				
Other Sources/Uses Detail					0.00	6,000,000.00		
Fund Reconciliation							2,680,432.93	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	5,042.42	0.00	46,545.64	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	259,501.86	0.00	1,456,912.53	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,800,000.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	276,702.29	0.00	4,226.60	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	866,254.88
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	101,616.76	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	153,311.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	115.12	0.00						
Other Sources/Uses Detail					6,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	14,178.05
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	796,289.45	(796,289.45)	1,507,684.77	(1,507,684.77)	6,000,000.00	6,000,000.00	2,680,432.93	2,680,432.93

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									9,342
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,915,698.40	558,777.86	0.00	168,467.97	4,863,377.85	64,917,323.30		72,423,645.38
2000-2999	Classified Salaries	1,344,630.33	4,315.25	0.00	12,831.26	1,430,225.43	21,663,539.32		24,455,541.59
3000-3999	Employee Benefits	1,492,183.81	237,088.06	0.00	100,435.09	3,036,576.13	45,033,671.34		49,899,954.43
4000-4999	Books and Supplies	426,980.09	80,921.13	0.00	2,645.64	26,558.81	413,923.84		951,029.51
5000-5999	Services and Other Operating Expenditures	591,431.84	81,746.22	0.00	327.00	17,604.89	48,919,597.82		49,610,707.77
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	28,488.20		28,488.20
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,770,924.47	962,848.52	0.00	284,706.96	9,374,343.11	180,976,543.82	0.00	197,369,366.88
7310	Transfers of Indirect Costs	4,708,306.65	0.00	0.00	11,847.82	660,725.25	357,289.41		5,738,169.13
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	46,350,929.55							46,350,929.55
	Total Indirect Costs and PCR Allocations	51,059,236.20	0.00	0.00	11,847.82	660,725.25	357,289.41	0.00	52,089,098.68
	TOTAL COSTS	56,830,160.67	962,848.52	0.00	296,554.78	10,035,068.36	181,333,833.23	0.00	249,458,465.56
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	313,604.66	196,430.07	0.00	4,108.97	2,464,248.26	2,726,520.70		5,704,912.66
2000-2999	Classified Salaries	185,737.20	7.89	0.00	312.39	1,011,339.59	2,060,092.25		3,257,489.32
3000-3999	Employee Benefits	191,564.57	44,050.28	0.00	458.81	1,271,696.63	9,030,066.49		10,537,836.78
4000-4999	Books and Supplies	2,267.11	29,391.49	0.00	0.00	26,558.81	34,932.43		93,149.84
5000-5999	Services and Other Operating Expenditures	1,930.90	51,733.50	0.00	0.00	17,482.13	2,338,369.07		2,409,515.60
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	695,104.44	321,613.23	0.00	4,880.17	4,791,325.42	16,189,980.94	0.00	22,002,904.20
7310	Transfers of Indirect Costs	288.86	0.00	0.00	0.00	601,486.26	110,598.30		712,373.42
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	288.86	0.00	0.00	0.00	601,486.26	110,598.30	0.00	712,373.42
	TOTAL BEFORE OBJECT 8980	695,393.30	321,613.23	0.00	4,880.17	5,392,811.68	16,300,579.24	0.00	22,715,277.62
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								5,416,442.55
	TOTAL COSTS								17,298,835.07

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,602,093.74	362,347.79	0.00	164,359.00	2,399,129.59	62,190,802.60		66,718,732.72
2000-2999	Classified Salaries	1,158,893.13	4,307.36	0.00	12,518.87	418,885.84	19,603,447.07		21,198,052.27
3000-3999	Employee Benefits	1,300,619.24	193,037.78	0.00	99,976.28	1,764,879.50	36,003,604.85		39,362,117.65
4000-4999	Books and Supplies	424,712.98	51,529.64	0.00	2,645.64	0.00	378,991.41		857,879.67
5000-5999	Services and Other Operating Expenditures	589,500.94	30,012.72	0.00	327.00	122.76	46,581,228.75		47,201,192.17
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	28,488.20		28,488.20
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,075,820.03	641,235.29	0.00	279,826.79	4,583,017.69	164,786,562.88	0.00	175,366,462.68
7310	Transfers of Indirect Costs	4,708,017.79	0.00	0.00	11,847.82	59,238.99	246,691.11		5,025,795.71
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	46,350,929.55							46,350,929.55
	Total Indirect Costs and PCR Allocations	51,058,947.34	0.00	0.00	11,847.82	59,238.99	246,691.11	0.00	51,376,725.26
	TOTAL BEFORE OBJECT 8980	56,134,767.37	641,235.29	0.00	291,674.61	4,642,256.68	165,033,253.99	0.00	226,743,187.94
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								5,416,442.55
	TOTAL COSTS								232,159,630.49
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	99,693.66	0.00	0.00	0.00	970,573.58	692,993.67		1,763,260.91
2000-2999	Classified Salaries	360,267.08	0.00	0.00	0.00	164,885.76	14,318,370.70		14,843,523.54
3000-3999	Employee Benefits	52,304.88	0.00	0.00	0.00	556,434.06	693,270.55		1,302,009.49
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	12,043.89		12,043.89
5000-5999	Services and Other Operating Expenditures	270,601.88	0.00	0.00	0.00	0.00	12,644,407.74		12,915,009.62
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	782,867.50	0.00	0.00	0.00	1,691,893.40	28,361,086.55	0.00	30,835,847.45
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	782,867.50	0.00	0.00	0.00	1,691,893.40	28,361,086.55	0.00	30,835,847.45
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								5,416,442.55
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)								80,400,252.45
	TOTAL COSTS								116,652,542.45

* 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	206,022,672.00	107,869,057.00
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)	206,022,672.00	107,869,057.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	<u>9,642.00</u>	
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)	9,642.00	

SELPA: Long Beach Unified (DL)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Long Beach Unified (DL) _____

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) _____	(c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative) _____	0.00 (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). _____		

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

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

SELPA: Long Beach Unified (DL)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2020-21	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	249,458,465.56		
b. Less: Expenditures paid from federal sources	17,298,835.07		
c. Expenditures paid from state and local sources	232,159,630.49	206,022,671.51	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		206,022,671.51	
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	232,159,630.49	206,022,671.51	26,136,958.98

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 FY2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	249,458,465.56		
b. Less: Expenditures paid from federal sources	17,298,835.07		
c. Expenditures paid from state and local sources	232,159,630.49	206,022,671.51	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		206,022,671.51	
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	232,159,630.49	206,022,671.51	
d. Special education unduplicated pupil count	9,342	9,642	
e. Per capita state and local expenditures (A2c/A2d)	24,851.17	21,367.21	3,483.96

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: Long Beach Unified (DL)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2021-22	Comparison Year FY2020-21	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	116,652,542.45	107,869,057.10	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>107,869,057.10</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>116,652,542.45</u>	<u>107,869,057.10</u>	<u>8,783,485.35</u>

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

	Actual FY 2021-22	Comparison Year FY2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	116,652,542.45	107,869,057.10	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		<u>107,869,057.10</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>116,652,542.45</u>	<u>107,869,057.10</u>	
b. Special education unduplicated pupil count	<u>9,342</u>	<u>9,642</u>	
c. Per capita local expenditures (B2a/B2b)	<u>12,486.89</u>	<u>11,187.42</u>	<u>1,299.47</u>

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									9,342
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,556,163.00	1,061,198.00	0.00	180,544.00	6,045,209.00	67,600,692.00		77,443,806.00
2000-2999	Classified Salaries	1,559,762.00	30,000.00	0.00	29,681.00	1,175,695.00	25,058,619.00		27,853,757.00
3000-3999	Employee Benefits	1,844,775.00	379,807.00	0.00	100,111.00	3,583,190.00	49,049,718.00		54,957,601.00
4000-4999	Books and Supplies	2,400.00	103,000.00	0.00	4,100.00	57,600.00	468,339.00		635,439.00
5000-5999	Services and Other Operating Expenditures	998,676.00	0.00	0.00	2,850.00	252,981.00	55,133,028.00		56,387,535.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	7,000.00		7,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,961,776.00	1,574,005.00	0.00	317,286.00	11,114,675.00	197,317,396.00	0.00	217,285,138.00
7310	Transfers of Indirect Costs	5,436,513.00	0.00	0.00	13,956.00	243,978.00	610,928.00		6,305,375.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	5,436,513.00	0.00	0.00	13,956.00	243,978.00	610,928.00	0.00	6,305,375.00
	TOTAL COSTS	12,398,289.00	1,574,005.00	0.00	331,242.00	11,358,653.00	197,928,324.00	0.00	223,590,513.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,836,534.00	722,672.00	0.00	180,544.00	3,307,318.00	66,290,103.00		72,337,171.00
2000-2999	Classified Salaries	1,386,190.00	30,000.00	0.00	29,681.00	395,217.00	16,712,122.00		18,553,210.00
3000-3999	Employee Benefits	1,425,825.00	271,039.00	0.00	100,111.00	2,146,346.00	39,405,957.00		43,349,278.00
4000-4999	Books and Supplies	0.00	103,000.00	0.00	4,100.00	9,000.00	430,200.00		546,300.00
5000-5999	Services and Other Operating Expenditures	998,676.00	0.00	0.00	2,850.00	0.00	51,944,447.00		52,945,973.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	7,000.00		7,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,647,225.00	1,126,711.00	0.00	317,286.00	5,857,881.00	174,789,829.00	0.00	187,738,932.00
7310	Transfers of Indirect Costs	4,869,526.00	0.00	0.00	13,956.00	63,690.00	371,012.00		5,318,184.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	4,869,526.00	0.00	0.00	13,956.00	63,690.00	371,012.00	0.00	5,318,184.00
	TOTAL BEFORE OBJECT 8980	10,516,751.00	1,126,711.00	0.00	331,242.00	5,921,571.00	175,160,841.00	0.00	193,057,116.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								10,473,644.00
	TOTAL COSTS								203,530,760.00

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	
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	1,224,724.00	966,265.00		2,190,989.00	
2000-2999	Classified Salaries	562,550.00	0.00	0.00	0.00	149,220.00	12,800,973.00		13,512,743.00	
3000-3999	Employee Benefits	39,285.00	0.00	0.00	0.00	709,978.00	2,231,370.00		2,980,633.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	9,000.00	15,500.00		24,500.00	
5000-5999	Services and Other Operating Expenditures	265,000.00	0.00	0.00	0.00	0.00	15,621,000.00		15,886,000.00	
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	866,835.00	0.00	0.00	0.00	2,092,922.00	31,635,108.00	0.00	34,594,865.00	
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	866,835.00	0.00	0.00	0.00	2,092,922.00	31,635,108.00	0.00	34,594,865.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									10,473,644.00
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)									81,637,438.00
	TOTAL COSTS									126,705,947.00

* 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
UNDUPLICATED PUPIL COUNT									9,342
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,915,698.40	558,777.86	0.00	168,467.97	4,863,377.85	64,917,323.30		72,423,645.38
2000-2999	Classified Salaries	1,344,630.33	4,315.25	0.00	12,831.26	1,430,225.43	21,663,539.32		24,455,541.59
3000-3999	Employee Benefits	1,492,183.81	237,088.06	0.00	100,435.09	3,036,576.13	45,033,671.34		49,899,954.43
4000-4999	Books and Supplies	426,980.09	80,921.13	0.00	2,645.64	26,558.81	413,923.84		951,029.51
5000-5999	Services and Other Operating Expenditures	591,431.84	81,746.22	0.00	327.00	17,604.89	48,919,597.82		49,610,707.77
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	28,488.20		28,488.20
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,770,924.47	962,848.52	0.00	284,706.96	9,374,343.11	180,976,543.82	0.00	197,369,366.88
7310	Transfers of Indirect Costs	4,708,306.65	0.00	0.00	11,847.82	660,725.25	357,289.41		5,738,169.13
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)	46,350,929.55							46,350,929.55
	Total Indirect Costs	4,708,306.65	0.00	0.00	11,847.82	660,725.25	357,289.41	0.00	5,738,169.13
	TOTAL COSTS	10,479,231.12	962,848.52	0.00	296,554.78	10,035,068.36	181,333,833.23	0.00	203,107,536.01
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	313,604.66	196,430.07	0.00	4,108.97	2,464,248.26	2,726,520.70		5,704,912.66
2000-2999	Classified Salaries	185,737.20	7.89	0.00	312.39	1,011,339.59	2,060,092.25		3,257,489.32
3000-3999	Employee Benefits	191,564.57	44,050.28	0.00	458.81	1,271,696.63	9,030,066.49		10,537,836.78
4000-4999	Books and Supplies	2,267.11	29,391.49	0.00	0.00	26,558.81	34,932.43		93,149.84
5000-5999	Services and Other Operating Expenditures	1,930.90	51,733.50	0.00	0.00	17,482.13	2,338,369.07		2,409,515.60
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	695,104.44	321,613.23	0.00	4,880.17	4,791,325.42	16,189,980.94	0.00	22,002,904.20
7310	Transfers of Indirect Costs	288.86	0.00	0.00	0.00	601,486.26	110,598.30		712,373.42
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	288.86	0.00	0.00	0.00	601,486.26	110,598.30	0.00	712,373.42
	TOTAL BEFORE OBJECT 8980	695,393.30	321,613.23	0.00	4,880.17	5,392,811.68	16,300,579.24	0.00	22,715,277.62
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								5,416,442.55
	TOTAL COSTS								17,298,835.07

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,602,093.74	362,347.79	0.00	164,359.00	2,399,129.59	62,190,802.60		66,718,732.72
2000-2999	Classified Salaries	1,158,893.13	4,307.36	0.00	12,518.87	418,885.84	19,603,447.07		21,198,052.27
3000-3999	Employee Benefits	1,300,619.24	193,037.78	0.00	99,976.28	1,764,879.50	36,003,604.85		39,362,117.65
4000-4999	Books and Supplies	424,712.98	51,529.64	0.00	2,645.64	0.00	378,991.41		857,879.67
5000-5999	Services and Other Operating Expenditures	589,500.94	30,012.72	0.00	327.00	122.76	46,581,228.75		47,201,192.17
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	28,488.20		28,488.20
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,075,820.03	641,235.29	0.00	279,826.79	4,583,017.69	164,786,562.88	0.00	175,366,462.68
7310	Transfers of Indirect Costs	4,708,017.79	0.00	0.00	11,847.82	59,238.99	246,691.11		5,025,795.71
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)	46,350,929.55							46,350,929.55
	Total Indirect Costs	4,708,017.79	0.00	0.00	11,847.82	59,238.99	246,691.11	0.00	5,025,795.71
	TOTAL BEFORE OBJECT 8980	9,783,837.82	641,235.29	0.00	291,674.61	4,642,256.68	165,033,253.99	0.00	180,392,258.39
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								5,416,442.55
	TOTAL COSTS								185,808,700.94
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	99,693.66	0.00	0.00	0.00	970,573.58	692,993.67		1,763,260.91
2000-2999	Classified Salaries	360,267.08	0.00	0.00	0.00	164,885.76	14,318,370.70		14,843,523.54
3000-3999	Employee Benefits	52,304.88	0.00	0.00	0.00	556,434.06	693,270.55		1,302,009.49
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	12,043.89		12,043.89
5000-5999	Services and Other Operating Expenditures	270,601.88	0.00	0.00	0.00	0.00	12,644,407.74		12,915,009.62
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	782,867.50	0.00	0.00	0.00	1,691,893.40	28,361,086.55	0.00	30,835,847.45
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	782,867.50	0.00	0.00	0.00	1,691,893.40	28,361,086.55	0.00	30,835,847.45
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								5,416,442.55
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)								80,400,252.45
	TOTAL COSTS								116,652,542.45

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

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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:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

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SECTION 2

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

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

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

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

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

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

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

SELPA: Long Beach Unified (DL)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY2021-22	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	223,590,513.00		
b. Less: Expenditures paid from federal sources	20,059,753.00		
c. Expenditures paid from state and local sources	203,530,760.00	185,808,700.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		185,808,700.00	
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	203,530,760.00	185,808,700.00	17,722,060.00

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 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	223,590,513.00		
b. Less: Expenditures paid from federal sources	20,059,753.00		
c. Expenditures paid from state and local sources	203,530,760.00	185,808,700.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		185,808,700.00	
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	203,530,760.00	185,808,700.00	
d. Special education unduplicated pupil count	9342	9342	
e. Per capita state and local expenditures (A2c/A2d)	21,786.64	19,889.61	1,897.03

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: Long Beach Unified (DL)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2022-23	Comparison Year FY2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	126,705,947.00	116,652,542.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		116,652,542.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>126,705,947.00</u>	<u>116,652,542.00</u>	<u>10,053,405.00</u>

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 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	126,705,947.00	116,652,542.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		116,652,542.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>126,705,947.00</u>	<u>116,652,542.00</u>	
b. Special education unduplicated pupil count	<u>9,342</u>	<u>9,342</u>	
c. Per capita local expenditures (B2a/B2b)	<u>13,563.04</u>	<u>12,486.89</u>	<u>1,076.15</u>

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.

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