



**PINER-OLIVET**  
UNION SCHOOL DISTRICT

2021-2022  
Unaudited Actual Report

September 14, 2022

**Dr. Kay Vang**  
*Chief Business Official*

**Dr. Steve Charbonneau**  
*Superintendent*

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

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

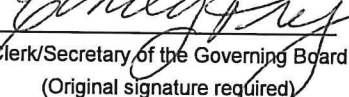
Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	47.41%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$1,699,673.81
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$7,570,672.88
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$7,570,672.88
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	10.46%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sept 14, 2022

To the Superintendent of Public Instruction:

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

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

Date: \_\_\_\_\_

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

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# PINER-OLIVET UNION SCHOOL DISTRICT

To: The Governing Board

From: Dr. Steve Charbonneau, Superintendent  
Dr. Kay Vang, Chief Business Official

Subject: The 2021-22 Unaudited Actuals

Unaudited Actuals are a series of reports that reflect the actual revenues and expenditures made in each of the District's funds. They are called Unaudited Actuals because the District's outside auditor has not yet reviewed them. This narrative is a summarization of the information contained within the Unaudited Actual reports versus the Estimated Actuals presented to the Board in the 2022-23 Adopted Budget.

## General Fund (District 43) (Funds 01, 04 and 05)

Schaefer and Olivet Charters are maintained as separate and self-balancing funds during the year. During year end closing, they are combined for reporting purposes into the General Fund, Fund 01. During the year, Fund 01 includes only district-wide services (district administration, maintenance and special education) and Jack London School.

**Fund Balance** – The final fund balance for the District's General Fund is \$6,771,403. The breakdown of Fund Balance is as follows:

Revolving Cash	\$ 3,000
Lottery/Restricted	\$ 21,638
Designated for 22/23 Board Approved Raise/ Special Education & Facilities	\$5,590,410
Designated for Economic Uncertainties (4.00%)	\$ 578,177
Designated for Cash Flow (4% per Resolution #564)	\$ 578,177
Unassigned, Unrestricted	\$ 0

## Local Control Funding Formula (LCFF)

The LCFF is generated based on three factors: funded ADA, funding per ADA, and unduplicated pupil counts. At the local level, Local Educational Agencies (LEAs) have access to all of these data points, which means LEAs should know exactly what the LCFF revenues are for 2021-22. While there are three factors used to calculate LCFF revenues, there are three distinct funding sources used to satisfy the LCFF revenues, state aid, property taxes, and the Education Protection Account (EPA). With the revised LCFF calculator, 2021/22 Proxy ADA (average daily attendance) was adjusted to exclude the calculation and application of the quotient for the 2021/22 funded ADA for charter school calculations for classroom-based charters only.

LCFF Sources	2021-22 Estimated Actuals			2021-22 Unaudited Actuals		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
State Aid & BAS	\$6,273,515.00	\$0.00	\$6,273,515.00	\$6,415,135.00	\$0.00	\$6,415,135.00
EPA	\$170,004.00	\$0.00	\$170,004.00	\$572,024.00	\$0.00	\$572,024.00
Property Taxes	\$6,147,166.00	\$0.00	\$6,147,166.00	\$6,494,352.02	\$0.00	\$6,494,352.02
<b>Subtotal, LCFF Sources</b>	<b>\$12,590,685.00</b>	<b>\$0.00</b>	<b>\$12,590,685.00</b>	<b>\$13,481,511.02</b>	<b>\$0.00</b>	<b>\$13,481,511.02</b>
Transfers to Charter Schools in Lieu of Property Taxes	-\$1,681,757.00	\$0.00	-\$1,681,757.00	-\$1,791,683.00	\$0.00	-\$1,791,683.00
<b>Total, LCFF Sources</b>	<b>\$10,908,928.00</b>	<b>\$187,037.00</b>	<b>\$11,095,965.00</b>	<b>\$11,689,828.02</b>	<b>\$201,579.00</b>	<b>\$11,891,407.02</b>

### ***Federal Revenues***

Federal revenues were lower than estimated as shown below. “All Other Federal Revenue” includes ESSER/GEER revenues such as resource 3210, 3212, 3213, 3215, 3216, 3217, 3218, and 3219.” Federal revenues are known as “Unearned Revenue” and considered “reimbursement type” in which revenue is recognized in the period in which the qualifying expenditures are made. Thus, revenue is reduced to the amount that has been expended.

Federal Revenue	2021-22 Estimated Actuals			2021-22 Unaudited Actuals		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Special Ed Entitlement	\$0.00	\$201,086.00	\$201,086.00	\$0.00	\$202,932.00	\$202,932.00
Special Ed Discretionary Grants	\$0.00	\$10,797.00	\$10,797.00	\$0.00	\$11,673.00	\$11,673.00
Title I (3010)	\$0.00	\$209,071.00	\$209,071.00	\$0.00	\$192,291.27	\$192,291.27
Title II (4035)	\$0.00	\$59,211.00	\$59,211.00	\$0.00	\$59,685.50	\$59,685.50
Title III (4201)	\$0.00	\$30,186.00	\$30,186.00	\$0.00	\$32,277.00	\$32,277.00
Title IV (4203)	\$0.00	\$59,440.00	\$59,440.00	\$0.00	\$59,440.00	\$59,440.00
All Other Federal Revenue (obj 8290)	\$0.00	\$2,699,538.00	\$2,699,538.00	\$0.00	\$1,404,453.76	\$1,404,453.76
<b>Total, Federal Revenue</b>	<b>\$0.00</b>	<b>\$3,269,329.00</b>	<b>\$3,269,329.00</b>	<b>\$0.00</b>	<b>\$1,962,752.53</b>	<b>\$1,962,752.53</b>

### ***State Revenues***

State revenues were higher than estimated due to an increase in entitlements, including Child Nutrition Programs as shown below.

State Revenue	2021-22 Estimated Actuals			2021-22 Unaudited Actuals		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Child Nutrition Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$53,093.00	\$53,093.00
Mandated Costs Reimbursements	\$19,846.00	\$0.00	\$19,846.00	\$19,846.00	\$0.00	\$19,846.00
Lottery - Unrestricted	\$140,303.00	\$55,949.00	\$196,252.00	\$142,451.63	\$62,220.13	\$204,671.76
All Other State Revenue	\$0.00	\$1,192,883.00	\$1,192,883.00	\$0.00	\$1,256,989.00	\$1,256,989.00
<b>Total, Other State Revenue</b>	<b>\$160,149.00</b>	<b>\$1,248,832.00</b>	<b>\$1,408,981.00</b>	<b>\$162,297.63</b>	<b>\$1,372,302.13</b>	<b>\$1,534,599.76</b>

### ***Local Revenues***

Local revenues were higher than estimated due to an increase in Transfers of Apportionments from the County Office for Special Education (resource 6500) and All Other Local Revenue (obj 8699) as shown below.

Local Revenue	2021-22 Estimated Actuals			2021-22 Unaudited Actuals		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Leases & Rentals	\$170,354.00	\$0.00	\$170,354.00	\$170,354.00	\$0.00	\$170,354.00
Interest	\$35,000.00	\$0.00	\$35,000.00	\$34,519.10	\$0.00	\$34,519.10
Interagency	\$521,136.00	\$0.00	\$521,136.00	\$507,311.47	\$0.00	\$507,311.47
Transfers of Apportionment	\$0.00	\$508,505.00	\$508,505.00	\$0.00	\$542,339.00	\$542,339.00
All Other Local Revenue	\$71,278.00	\$4,501.00	\$75,779.00	\$106,812.60	\$4,501.00	\$111,313.60
<b>Total, Other State Revenue</b>	<b>\$797,768.00</b>	<b>\$513,006.00</b>	<b>\$1,310,774.00</b>	<b>\$818,997.17</b>	<b>\$546,840.00</b>	<b>\$1,365,837.17</b>

### ***Expenditures***

Expenditures for employees’ salaries and benefits were approximately \$1,025,224 less than estimated. Expenditures for supplies were \$685,771 less than estimated and contracted services were \$722,891 less than estimated. Overall, the COVID-19 pandemic still has an impact on the District, resulting in substitute shortages along with available contracted services. Additionally, one-time COVID dollars were fully budgeted but not fully spent during the school year.

Expenditures	2021-22 Estimated Actuals			2021-22 Unaudited Actuals		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Certificated Salaries	\$4,180,613.00	\$1,389,588.00	\$5,570,201.00	\$4,149,423.70	\$1,058,184.05	\$5,207,607.75
Classified Salaries	\$1,292,308.00	\$1,094,908.00	\$2,387,216.00	\$1,247,825.44	\$705,812.67	\$1,953,638.11
Employee Benefits	\$1,978,042.00	\$1,389,425.00	\$3,367,467.00	\$1,956,282.57	\$1,182,131.14	\$3,138,413.71
Books and Supplies	\$128,613.00	\$1,259,873.00	\$1,388,486.00	\$44,173.52	\$658,540.65	\$702,714.17
Services/Other Operating Expenditures	\$1,275,821.00	\$2,899,128.00	\$4,174,949.00	\$1,082,551.18	\$2,369,506.07	\$3,452,057.25
Transfers of Indirect Costs	-\$195,174.00	\$195,174.00	\$0.00	-\$48,417.98	\$48,417.00	\$0.00
<b>Total, Expenditures</b>	<b>\$8,660,223.00</b>	<b>\$8,228,096.00</b>	<b>\$16,888,319.00</b>	<b>\$8,431,838.43</b>	<b>\$6,022,591.58</b>	<b>\$14,454,430.99</b>

### Contributions

The Special Education contribution was \$1,910,350 compared to the 2020-21 contribution of \$1,684,905. The table below shows the on-going increases for Special Education contributions.

Year	Account Number	Yes/No	Source	Amount
2022	01-6500-0-5001-0000-8980-000-0000	Yes	Contribute From, Special	\$1,910,350.7
2021	01-6500-0-5001-0000-8980-000-0000	Yes	Contribute From, Special	\$1,684,905.7
2020	01-6500-0-5001-0000-8980-000-0000	Yes	Contribute From, Special	\$2,003,927.3
2019	01-6500-0-5001-0000-8980-000-0000	Yes	Contribute From, Special	\$1,902,009.2
2018	01-6500-0-5001-0000-8980-000-0000	Yes	Contribute From, Special	\$1,412,082.2
2017	01-6500-0-5001-0000-8980-000-0000	Yes	Contribute From, Special	\$911,129.11
2016	01-6500-0-5001-0000-8980-000-0000	Yes	Contribute From, Special	\$745,384.03
2015	01-6500-0-5001-0000-8980-000-0000	Yes	Contribute From, Special	\$586,784.25

### Piner-Olivet Charter School Fund (District 44) (Fund 03)

The Piner-Olivet Charter School ended the 2021/22 school year with a fund balance of \$598,751 compared to \$613,939 in 2020/21 as shown below. Total expenditures were \$2,113,899.

\$598,751.29		Ending Balance	
FY2021-22 UA		POCS only	
Designated for Economic Uncertainties			\$84,555.97
Expenses		\$2,113,899.13	
		\$2,113,899.13	
Committed for Cash flow - 4%		\$84,555.97	
Nonspendable - Revolving Cash		\$3,000.00	
22/23 board approved raise/Facilities & Materials		\$426,639.36	

### Northwest Prep Charter School Fund (District 43) (Fund 09)

Northwest Prep at Piner-Olivet ended the 2021/22 school year with a fund balance of \$581,112 compared to \$537,896 in 2020/21 as shown below. Total expenditures were \$1,504,526. The District transferred \$200,000 into the NWP fund in 2014-2015 in order for that fund to have a positive ending balance; this transfer is being repaid at \$10,000 per year. As of June 30, 2022, the remaining balance owed is \$79,971.38.

\$581,112.49		Ending Balance	
FY2021-22 UA		NWP only	
Designated for Economic Uncertainties			\$60,181.05
Expenses		\$1,504,526.31	
		\$1,504,526.31	
Committed for Cash flow - 4%		\$60,181.05	
Nonspendable - Revolving Cash		\$3,000.00	
22/23 board approved raise/Facilities & Materials		\$457,750.39	

### Cafeteria Fund (Fund 13)

The Cafeteria Fund is utilized for depositing and expending funds related to the Food Service Program. During 2020-21, the COVID-19 pandemic resulted in a shut-down of the sites and a move to distance learning. During this time, the District's food vendor assisted with providing meals to all students. The contribution from the General Fund totalled \$140,000 in 2020/21. However, a contribution was not needed in 2021/22. The Cafeteria Fund ended the year with a fund balance of \$173,336. This fund will be closely monitored due to all students eating for free and fluctuations in student participation during the 2021/22 school year.

### **Deferred Maintenance Fund (Fund 14)**

The Deferred Maintenance Fund is used for maintenance or upgrades in facilities over 20 years old. During 2013-2014, the Board took action to transfer \$100,000 from the District's General Fund to the Deferred Maintenance Fund, and that practice has been continued up through 2018-19. During the 2019-20 year, the Board took action to pause the \$100,000 transfer to this fund until the District realizes fiscal improvement, which is reviewed annually. The Deferred Maintenance Fund ended the year with a fund balance of \$279,552.

### **Special Reserve Fund (Fund 17)**

The Special Reserve Fund was initiated in 2009-2010. \$300,000 was transferred into this fund from the Deferred Maintenance Fund. Along with transferring these funds, the Board took action to designate these funds to be spent only on deferred maintenance items and only if necessary. On October 13, 2021, the Board took action to transfer \$500,000 from the General Fund's unassigned reserve to the Special Reserve Fund to update its technology devices, including server rooms. The Special Reserve Fund ended the year with a fund balance of \$501,980.

### **Special Reserve Fund (OPEB) (Fund 20)**

The Special Reserve Fund for Other Post Employment Benefits (OPEB), was created in 2014-2015 to address the liability calculated within the GASB 45 report along with the Independent Audit report. \$600,000 was transferred into the fund from the General Fund's unassigned reserve to begin to fund the District's approximate \$1.1 million unfunded OPEB liability. On October 13, 2021, the Board took action to transfer \$500,000 from the General Fund's unassigned reserve to further fund the OPEB Fund's liability. Fund 20, Special Reserve Fund ended the year with a fund balance of \$1,156,620.

### **Bond Fund (Fund 21)**

The Bond Fund was re-established in 2010-2011. \$8,033,000 was initially deposited into this fund from the sale of general obligation bonds. Bond funds may only be spent on items included in the Measure L language. During 2020-21, activity included the generation of interest income along with the Forward Delivery Bond Purchase Agreement dated January 6, 2021 for an aggregate amount of \$6,215,000. The Bond Fund ended the year with a fund balance of \$4,945,688.

### **Capital Facilities Account Fund (Fund 25)**

The Capital Facilities Account Fund is utilized for depositing and expending developer fees. The Capital Facilities Account Fund ended the year with a fund balance of \$949,587.

### **Bond Interest and Redemption Fund (Fund 51)**

This fund is maintained at the County Treasury and is not on the district's books. However, it is included in the unaudited actuals and in the audit. The data is transferred from the County. In 2021-22 \$3,107,357 of revenue was received from property taxes, from state funds for homeowners' exemptions and from interest revenue. Bond principal and interest of \$2,748,778 was paid.

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	11,689,828.02	201,579.00	11,891,407.02	11,336,453.00	187,037.00	11,523,490.00	-3.1%
2) Federal Revenue		8100-8299	0.00	1,962,752.53	1,962,752.53	0.00	522,125.00	522,125.00	-73.4%
3) Other State Revenue		8300-8599	162,297.63	1,372,302.13	1,534,599.76	159,559.00	890,978.00	1,050,537.00	-31.5%
4) Other Local Revenue		8600-8799	818,997.17	546,840.00	1,365,837.17	519,505.00	513,006.00	1,032,511.00	-24.4%
5) TOTAL, REVENUES			12,671,122.82	4,083,473.66	16,754,596.48	12,015,517.00	2,113,146.00	14,128,663.00	-15.7%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	4,149,423.70	1,058,184.05	5,207,607.75	4,240,569.00	597,307.00	4,837,876.00	-7.1%
2) Classified Salaries		2000-2999	1,247,825.44	705,812.67	1,953,638.11	1,497,754.00	454,779.00	1,952,533.00	-0.1%
3) Employee Benefits		3000-3999	1,956,282.57	1,182,131.14	3,138,413.71	2,248,867.00	982,863.00	3,231,730.00	3.0%
4) Books and Supplies		4000-4999	44,173.52	658,540.65	702,714.17	172,808.00	324,467.00	497,275.00	-29.2%
5) Services and Other Operating Expenditures		5000-5999	1,082,551.18	2,369,506.07	3,452,057.25	1,136,692.00	2,235,324.00	3,372,016.00	-2.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(48,417.98)	48,417.98	0.00	(190,538.00)	190,538.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,431,838.43	6,022,592.56	14,454,430.99	9,106,152.00	4,785,278.00	13,891,430.00	-3.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,239,284.39	(1,939,118.90)	2,300,165.49	2,909,365.00	(2,672,132.00)	237,233.00	-89.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,350,652.39)	2,350,652.39	0.00	(2,672,132.00)	2,672,132.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,350,652.39)	2,350,652.39	(1,000,000.00)	(2,672,132.00)	2,672,132.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			888,632.00	411,533.49	1,300,165.49	237,233.00	0.00	237,233.00	-81.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,882,771.52	404,377.08	6,287,148.60	6,771,403.52	815,910.57	7,587,314.09	20.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,882,771.52	404,377.08	6,287,148.60	6,771,403.52	815,910.57	7,587,314.09	20.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,882,771.52	404,377.08	6,287,148.60	6,771,403.52	815,910.57	7,587,314.09	20.7%
2) Ending Balance, June 30 (E + F1e)			6,771,403.52	815,910.57	7,587,314.09	7,008,636.52	815,910.57	7,824,547.09	3.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	815,910.57	815,910.57	0.00	815,910.57	815,910.57	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	6,168,588.14	0.00	6,168,588.14	6,428,341.18	0.00	6,428,341.18	4.2%
4% Cashflow per Resolution #564	0000	9760	578,177.24		578,177.24				
22/23 Board Approved Raise/Special Ec	0000	9760	5,590,410.90		5,590,410.90				
4% Cashflow per Resolution #564	0000	9760				555,657.20		555,657.20	
22/23 Board Approved Raise/Special Ec	0000	9760				5,872,683.98		5,872,683.98	
d) Assigned									
Other Assignments		9780	21,638.14	0.00	21,638.14	21,638.14	0.00	21,638.14	0.0%
Unrestricted Lottery RS 1100 balance	1100	9780	21,638.14		21,638.14				
Unrestricted Lottery RS 1100 balance	1100	9780				21,638.14		21,638.14	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	578,177.24	0.00	578,177.24	555,657.20	0.00	555,657.20	-3.9%
Unassigned/Unappropriated Amount		9790	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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	7,008,931.37	391,065.62	7,399,996.99				
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	3,000.00	0.00	3,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	451,787.62	6,778.00	458,565.62				
4) Due from Grantor Government		9290	567,698.15	1,109,980.84	1,677,678.99				
5) Due from Other Funds		9310	0.00	2,000.00	2,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			8,031,417.14	1,509,824.46	9,541,241.60				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	678,065.44	188,843.51	866,908.95				
2) Due to Grantor Governments		9590	578,106.16	2,691.00	580,797.16				
3) Due to Other Funds		9610	3,842.02	0.00	3,842.02				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	502,379.38	502,379.38				
6) TOTAL, LIABILITIES			1,260,013.62	693,913.89	1,953,927.51				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,771,403.52	815,910.57	7,587,314.09				

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	6,415,135.00	0.00	6,415,135.00	6,716,694.00	0.00	6,716,694.00	4.7%
Education Protection Account State Aid - Current Year		8012	572,024.00	0.00	572,024.00	167,249.00	0.00	167,249.00	-70.8%
State Aid - Prior Years		8019	(14,876.00)	0.00	(14,876.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	28,642.82	0.00	28,642.82	27,658.00	0.00	27,658.00	-3.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	41.71	0.00	41.71	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	5,239,242.32	0.00	5,239,242.32	5,104,578.00	0.00	5,104,578.00	-2.6%
Unsecured Roll Taxes		8042	161,673.72	0.00	161,673.72	158,094.00	0.00	158,094.00	-2.2%
Prior Years' Taxes		8043	2,923.76	0.00	2,923.76	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	244,232.15	0.00	244,232.15	171,860.00	0.00	171,860.00	-29.6%
Education Revenue Augmentation Fund (ERAF)		8045	832,470.00	0.00	832,470.00	684,976.00	0.00	684,976.00	-17.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	1.54	0.00	1.54	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>13,481,511.02</b>	<b>0.00</b>	<b>13,481,511.02</b>	<b>13,031,109.00</b>	<b>0.00</b>	<b>13,031,109.00</b>	<b>-3.3%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,791,683.00)	0.00	(1,791,683.00)	(1,694,656.00)	0.00	(1,694,656.00)	-5.4%
Property Taxes Transfers		8097	0.00	201,579.00	201,579.00	0.00	187,037.00	187,037.00	-7.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			11,689,828.02	201,579.00	11,891,407.02	11,336,453.00	187,037.00	11,523,490.00	-3.1%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	202,932.00	202,932.00	0.00	201,086.00	201,086.00	-0.9%
Special Education Discretionary Grants		8182	0.00	11,673.00	11,673.00	0.00	10,797.00	10,797.00	-7.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		192,291.27	192,291.27		212,539.00	212,539.00	10.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		59,685.50	59,685.50		37,517.00	37,517.00	-37.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		32,277.00	32,277.00		30,186.00	30,186.00	-6.5%
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		59,440.00	59,440.00		30,000.00	30,000.00	-49.5%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,404,453.76	1,404,453.76	0.00	0.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>1,962,752.53</b>	<b>1,962,752.53</b>	<b>0.00</b>	<b>522,125.00</b>	<b>522,125.00</b>	<b>-73.4%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	53,093.00	53,093.00	0.00	53,093.00	53,093.00	0.0%
Mandated Costs Reimbursements		8550	19,846.00	0.00	19,846.00	19,189.00	0.00	19,189.00	-3.3%
Lottery - Unrestricted and Instructional Materials		8560	142,451.63	65,220.13	207,671.76	140,370.00	55,976.00	196,346.00	-5.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	1,253,989.00	1,253,989.00	0.00	781,909.00	781,909.00	-37.6%
<b>TOTAL, OTHER STATE REVENUE</b>			162,297.63	1,372,302.13	1,534,599.76	159,559.00	890,978.00	1,050,537.00	-31.5%

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)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	170,354.00	0.00	170,354.00	137,960.00	0.00	137,960.00	-19.0%
Interest		8660	34,519.10	0.00	34,519.10	35,000.00	0.00	35,000.00	1.4%
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	507,311.47	0.00	507,311.47	277,941.00	0.00	277,941.00	-45.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	106,812.60	4,501.00	111,313.60	68,604.00	4,501.00	73,105.00	-34.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		542,339.00	542,339.00		508,505.00	508,505.00	-6.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>818,997.17</b>	<b>546,840.00</b>	<b>1,365,837.17</b>	<b>519,505.00</b>	<b>513,006.00</b>	<b>1,032,511.00</b>	<b>-24.4%</b>
<b>TOTAL, REVENUES</b>			<b>12,671,122.82</b>	<b>4,083,473.66</b>	<b>16,754,596.48</b>	<b>12,015,517.00</b>	<b>2,113,146.00</b>	<b>14,128,663.00</b>	<b>-15.7%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	3,319,448.65	808,829.84	4,128,278.49	3,409,792.00	336,202.00	3,745,994.00	-9.3%
Certificated Pupil Support Salaries		1200	34,096.07	112,174.01	146,270.08	75,345.00	130,315.00	205,660.00	40.6%
Certificated Supervisors' and Administrators' Salaries		1300	795,878.98	127,004.88	922,883.86	755,432.00	130,790.00	886,222.00	-4.0%
Other Certificated Salaries		1900	0.00	10,175.32	10,175.32	0.00	0.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>4,149,423.70</b>	<b>1,058,184.05</b>	<b>5,207,607.75</b>	<b>4,240,569.00</b>	<b>597,307.00</b>	<b>4,837,876.00</b>	<b>-7.1%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	54,521.32	318,677.89	373,199.21	210,309.00	230,883.00	441,192.00	18.2%
Classified Support Salaries		2200	415,462.33	323,271.46	738,733.79	448,037.00	215,287.00	663,324.00	-10.2%
Classified Supervisors' and Administrators' Salaries		2300	157,422.84	15,313.43	172,736.27	163,569.00	8,609.00	172,178.00	-0.3%
Clerical, Technical and Office Salaries		2400	544,993.11	16,648.70	561,641.81	594,819.00	0.00	594,819.00	5.9%
Other Classified Salaries		2900	75,425.84	31,901.19	107,327.03	81,020.00	0.00	81,020.00	-24.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,247,825.44</b>	<b>705,812.67</b>	<b>1,953,638.11</b>	<b>1,497,754.00</b>	<b>454,779.00</b>	<b>1,952,533.00</b>	<b>-0.1%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	731,168.20	735,730.51	1,466,898.71	831,183.00	640,510.00	1,471,693.00	0.3%
PERS		3201-3202	249,967.86	143,835.16	393,803.02	330,845.00	117,312.00	448,157.00	13.8%
OASDI/Medicare/Alternative		3301-3302	147,337.48	68,041.04	215,378.52	164,390.00	43,838.00	208,228.00	-3.3%
Health and Welfare Benefits		3401-3402	658,412.23	191,479.48	849,891.71	751,181.00	159,802.00	910,983.00	7.2%
Unemployment Insurance		3501-3502	26,625.97	8,255.52	34,881.49	28,159.00	5,238.00	33,397.00	-4.3%
Workers' Compensation		3601-3602	97,810.78	31,639.43	129,450.21	86,478.00	16,163.00	102,641.00	-20.7%
OPEB, Allocated		3701-3702	44,960.05	3,150.00	48,110.05	53,031.00	0.00	53,031.00	10.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	3,600.00	0.00	3,600.00	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,956,282.57</b>	<b>1,182,131.14</b>	<b>3,138,413.71</b>	<b>2,248,867.00</b>	<b>982,863.00</b>	<b>3,231,730.00</b>	<b>3.0%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	9,345.75	9,345.75	0.00	13,927.00	13,927.00	49.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	44,173.52	523,901.06	568,074.58	172,561.00	308,833.00	481,394.00	-15.3%

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	0.00	113,188.84	113,188.84	247.00	1,707.00	1,954.00	-98.3%
Food		4700	0.00	12,105.00	12,105.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>44,173.52</b>	<b>658,540.65</b>	<b>702,714.17</b>	<b>172,808.00</b>	<b>324,467.00</b>	<b>497,275.00</b>	<b>-29.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	1,032,522.43	1,032,522.43	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	6,038.27	32,455.46	38,493.73	21,921.00	4,961.00	26,882.00	-30.2%
Dues and Memberships		5300	15,305.52	0.00	15,305.52	17,489.00	0.00	17,489.00	14.3%
Insurance		5400 - 5450	120,783.00	0.00	120,783.00	126,822.00	0.00	126,822.00	5.0%
Operations and Housekeeping Services		5500	161,937.36	0.00	161,937.36	145,223.00	0.00	145,223.00	-10.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,548.93	54,667.13	68,216.06	30,819.00	54,500.00	85,319.00	25.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	744,324.80	1,248,554.65	1,992,879.45	766,510.00	2,174,743.00	2,941,253.00	47.6%
Communications		5900	20,613.30	1,306.40	21,919.70	27,908.00	1,120.00	29,028.00	32.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,082,551.18</b>	<b>2,369,506.07</b>	<b>3,452,057.25</b>	<b>1,136,692.00</b>	<b>2,235,324.00</b>	<b>3,372,016.00</b>	<b>-2.3%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	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)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(48,417.98)	48,417.98	0.00	(190,538.00)	190,538.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(48,417.98)	48,417.98	0.00	(190,538.00)	190,538.00	0.00	0.0%
TOTAL, EXPENDITURES			8,431,838.43	6,022,592.56	14,454,430.99	9,106,152.00	4,785,278.00	13,891,430.00	-3.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	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%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
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	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(2,350,652.39)	2,350,652.39	0.00	(2,672,132.00)	2,672,132.00	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			(2,350,652.39)	2,350,652.39	0.00	(2,672,132.00)	2,672,132.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(3,350,652.39)	2,350,652.39	(1,000,000.00)	(2,672,132.00)	2,672,132.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	11,689,828.02	201,579.00	11,891,407.02	11,336,453.00	187,037.00	11,523,490.00	-3.1%
2) Federal Revenue		8100-8299	0.00	1,962,752.53	1,962,752.53	0.00	522,125.00	522,125.00	-73.4%
3) Other State Revenue		8300-8599	162,297.63	1,372,302.13	1,534,599.76	159,559.00	890,978.00	1,050,537.00	-31.5%
4) Other Local Revenue		8600-8799	818,997.17	546,840.00	1,365,837.17	519,505.00	513,006.00	1,032,511.00	-24.4%
5) TOTAL, REVENUES			12,671,122.82	4,083,473.66	16,754,596.48	12,015,517.00	2,113,146.00	14,128,663.00	-15.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		4,577,974.64	4,293,665.53	8,871,640.17	5,234,125.00	3,528,251.00	8,762,376.00	-1.2%
2) Instruction - Related Services	2000-2999		1,025,786.86	280,646.07	1,306,432.93	1,029,888.00	171,260.00	1,201,148.00	-8.1%
3) Pupil Services	3000-3999		498,002.53	621,967.64	1,119,970.17	641,855.00	448,799.00	1,090,654.00	-2.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,403,790.67	168,560.29	1,572,350.96	1,290,303.00	194,839.00	1,485,142.00	-5.5%
8) Plant Services	8000-8999		926,283.73	657,753.03	1,584,036.76	909,981.00	442,129.00	1,352,110.00	-14.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,431,838.43	6,022,592.56	14,454,430.99	9,106,152.00	4,785,278.00	13,891,430.00	-3.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,239,284.39	(1,939,118.90)	2,300,165.49	2,909,365.00	(2,672,132.00)	237,233.00	-89.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,350,652.39)	2,350,652.39	0.00	(2,672,132.00)	2,672,132.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,350,652.39)	2,350,652.39	(1,000,000.00)	(2,672,132.00)	2,672,132.00	0.00	-100.0%



Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			888,632.00	411,533.49	1,300,165.49	237,233.00	0.00	237,233.00	-81.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,882,771.52	404,377.08	6,287,148.60	6,771,403.52	815,910.57	7,587,314.09	20.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,882,771.52	404,377.08	6,287,148.60	6,771,403.52	815,910.57	7,587,314.09	20.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,882,771.52	404,377.08	6,287,148.60	6,771,403.52	815,910.57	7,587,314.09	20.7%
2) Ending Balance, June 30 (E + F1e)			6,771,403.52	815,910.57	7,587,314.09	7,008,636.52	815,910.57	7,824,547.09	3.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	815,910.57	815,910.57	0.00	815,910.57	815,910.57	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
4% Cashflow per Resolution #564	0000	9760	578,177.24		578,177.24				
22/23 Board Approved Raise/Special Ec	0000	9760	5,590,410.90		5,590,410.90				
4% Cashflow per Resolution #564	0000	9760				555,657.20		555,657.20	
22/23 Board Approved Raise/Special Ec	0000	9760				5,872,683.98		5,872,683.98	
d) Assigned									
Other Assignments (by Resource/Object)									
Unrestricted Lottery RS 1100 balance	1100	9780	21,638.14	0.00	21,638.14	21,638.14	0.00	21,638.14	0.0%
Unrestricted Lottery RS 1100 balance	1100	9780	21,638.14		21,638.14				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	578,177.24	0.00	578,177.24	555,657.20	0.00	555,657.20	-3.9%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
2600	Expanded Learning Opportunities Program	140,954.21	140,954.21
6266	Educator Effectiveness, FY 2021-22	205,981.56	205,981.56
6300	Lottery: Instructional Materials	59,053.96	59,053.96
6536	Special Ed: Dispute Prevention and Dispute Resolution	13,481.00	13,481.00
6537	Special Ed: Learning Recovery Support	55,127.00	55,127.00
6547	Special Education Early Intervention Preschool Grant	41,224.00	41,224.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	49,132.00	49,132.00
7029	Child Nutrition: Food Service Staff Training Funds	3,961.00	3,961.00
7311	Classified School Employee Professional Development Block Grant	1,196.34	1,196.34
7425	Expanded Learning Opportunities (ELO) Grant	172,074.88	172,074.88
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	56,417.03	56,417.03
9010	Other Restricted Local	17,307.59	17,307.59
<b>Total, Restricted Balance</b>		<b>815,910.57</b>	<b>815,910.57</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,140,782.00	3,278,253.00	4.4%
2) Federal Revenue		8100-8299	409,980.64	63,466.00	-84.5%
3) Other State Revenue		8300-8599	333,674.33	222,358.00	-33.4%
4) Other Local Revenue		8600-8799	15,354.11	12,052.00	-21.5%
5) TOTAL, REVENUES			3,899,791.08	3,576,129.00	-8.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,658,393.19	1,655,452.00	-0.2%
2) Classified Salaries		2000-2999	258,313.84	317,150.00	22.8%
3) Employee Benefits		3000-3999	869,681.89	894,058.00	2.8%
4) Books and Supplies		4000-4999	259,387.93	143,090.00	-44.8%
5) Services and Other Operating Expenditures		5000-5999	572,648.59	487,656.00	-14.8%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,618,425.44	3,497,406.00	-3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			281,365.64	78,723.00	-72.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,000.00	10,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,000.00)	(10,000.00)	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			271,365.64	68,723.00	-74.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	537,869.43	1,423,174.39	164.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			537,869.43	1,423,174.39	164.6%
d) Other Restatements		9795	613,939.32	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,151,808.75	1,423,174.39	23.6%
2) Ending Balance, June 30 (E + F1e)			1,423,174.39	1,491,897.39	4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	6,000.00	6,000.00	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			230,035.47	230,035.47	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,173,863.78	1,242,586.78	5.9%
POCS 4% - Designated for Economic Uncer	0000	9760	84,555.97		
POCS 4% - Cashflow per Resolution #564	0000	9760	84,555.97		
POCS - 22/23 board approved raise & Facili	0000	9760	426,639.36		
NWP 4% - Designated for Economic Uncert	0000	9760	60,181.05		
NWP 4% - Cashflow per Resolution #564	0000	9760	60,181.05		
NWP - 22/23 board approved raise & Faciliti	0000	9760	457,750.38		
POCS & NWP: 4% Designated for Economic	0000	9760		139,896.24	
POCS & NWP: 4% Cashflow	0000	9760		139,896.24	
22/23 Board Approved Raise/Facilities & Ins	0000	9760		962,794.30	
d) Assigned					
Other Assignments		9780	13,275.14	13,275.14	0.0%
POCS Unrestricted Lottery Balance	1100	9780	8,950.57		
NWP Unrestricted Lottery Balance	1100	9780	4,324.57		
POCS - Unrestricted Lottery RS 1100 balanc	1100	9780		8,950.57	
NWP - Unrestricted Lottery RS 1100 balanc	1100	9780		4,324.57	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,217,601.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	6,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	258,871.00		
4) Due from Grantor Government		9290	221,614.90		
5) Due from Other Funds		9310	1,840.00		
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			1,705,927.46		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	16,903.66		
2) Due to Grantor Governments		9590	234,260.21		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	31,589.20		
6) TOTAL, LIABILITIES			282,753.07		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,423,174.39		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	957,391.00	1,475,608.00	54.1%
Education Protection Account State Aid - Current Year		8012	393,038.00	107,989.00	-72.5%
State Aid - Prior Years		8019	(1,330.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,791,683.00	1,694,656.00	-5.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>3,140,782.00</b>	<b>3,278,253.00</b>	<b>4.4%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	51,865.33	35,870.00	-30.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	13,307.03	7,596.00	-42.9%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	20,000.00	20,000.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	324,808.28	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>409,980.64</b>	<b>63,466.00</b>	<b>-84.5%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,112.00	8,398.00	18.1%
Lottery - Unrestricted and Instructional Materials		8560	81,757.33	75,794.00	-7.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	244,805.00	138,166.00	-43.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>333,674.33</b>	<b>222,358.00</b>	<b>-33.4%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,562.58	4,500.00	-31.4%
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%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	8,791.53	7,552.00	-14.1%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>15,354.11</b>	<b>12,052.00</b>	<b>-21.5%</b>
<b>TOTAL, REVENUES</b>			<b>3,899,791.08</b>	<b>3,576,129.00</b>	<b>-8.3%</b>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,376,937.98	1,386,755.00	0.7%
Certificated Pupil Support Salaries		1200	31,624.01	42,374.00	34.0%
Certificated Supervisors' and Administrators' Salaries		1300	246,991.20	226,323.00	-8.4%
Other Certificated Salaries		1900	2,840.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,658,393.19</b>	<b>1,655,452.00</b>	<b>-0.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	103,816.73	114,361.00	10.2%
Classified Support Salaries		2200	41,262.68	86,718.00	110.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	104,639.65	116,071.00	10.9%
Other Classified Salaries		2900	8,594.78	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>258,313.84</b>	<b>317,150.00</b>	<b>22.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	450,245.59	451,164.00	0.2%
PERS		3201-3202	53,787.52	77,793.00	44.6%
OASDI/Medicare/Alternative		3301-3302	43,575.65	46,825.00	7.5%
Health and Welfare Benefits		3401-3402	265,283.84	265,663.00	0.1%
Unemployment Insurance		3501-3502	8,988.54	9,580.00	6.6%
Workers' Compensation		3601-3602	34,365.97	29,651.00	-13.7%
OPEB, Allocated		3701-3702	13,434.78	13,382.00	-0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>869,681.89</b>	<b>894,058.00</b>	<b>2.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	19,027.46	9,457.00	-50.3%
Books and Other Reference Materials		4200	612.39	613.00	0.1%
Materials and Supplies		4300	203,963.55	128,384.00	-37.1%
Noncapitalized Equipment		4400	35,784.53	4,636.00	-87.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>259,387.93</b>	<b>143,090.00</b>	<b>-44.8%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,993.66	7,793.00	-62.9%
Dues and Memberships		5300	1,100.00	1,100.00	0.0%
Insurance		5400-5450	57,123.00	59,980.00	5.0%
Operations and Housekeeping Services		5500	34,584.91	38,058.00	10.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,970.96	12,777.00	16.5%
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	447,813.24	365,236.00	-18.4%
Communications		5900	62.82	2,712.00	4217.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>572,648.59</b>	<b>487,656.00</b>	<b>-14.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>3,618,425.44</b>	<b>3,497,406.00</b>	<b>-3.3%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	10,000.00	10,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,000.00	10,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(10,000.00)	(10,000.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,140,782.00	3,278,253.00	4.4%
2) Federal Revenue		8100-8299	409,980.64	63,466.00	-84.5%
3) Other State Revenue		8300-8599	333,674.33	222,358.00	-33.4%
4) Other Local Revenue		8600-8799	15,354.11	12,052.00	-21.5%
5) TOTAL, REVENUES			3,899,791.08	3,576,129.00	-8.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,416,913.03	2,385,473.00	-1.3%
2) Instruction - Related Services	2000-2999		797,618.15	732,439.00	-8.2%
3) Pupil Services	3000-3999		81,178.74	79,190.00	-2.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		40,154.86	54,737.00	36.3%
8) Plant Services	8000-8999		282,560.66	245,567.00	-13.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,618,425.44	3,497,406.00	-3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			281,365.64	78,723.00	-72.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,000.00	10,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,000.00)	(10,000.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			271,365.64	68,723.00	-74.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	537,869.43	1,423,174.39	164.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			537,869.43	1,423,174.39	164.6%
d) Other Restatements		9795	613,939.32	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,151,808.75	1,423,174.39	23.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	6,000.00	6,000.00	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 (by Resource/Object)					
POCS 4% - Designated for Economic Uncert	0000	9760	84,555.97		
POCS 4% - Cashflow per Resolution #564	0000	9760	84,555.97		
POCS - 22/23 board approved raise & Facilit	0000	9760	426,639.36		
NWP 4% - Designated for Economic Uncert	0000	9760	60,181.05		
NWP 4% - Cashflow per Resolution #564	0000	9760	60,181.05		
NWP - 22/23 board approved raise & Faciliti	0000	9760	457,750.38		
POCS & NWP: 4% Designated for Economic	0000	9760		139,896.24	
POCS & NWP: 4% Cashflow	0000	9760		139,896.24	
22/23 Board Approved Raise/Facilities & Inst	0000	9760		962,794.30	
d) Assigned					
Other Assignments (by Resource/Object)					
POCS Unrestricted Lottery Balance	1100	9780	8,950.57		
NWP Unrestricted Lottery Balance	1100	9780	4,324.57		
POCS - Unrestricted Lottery RS 1100 balanc	1100	9780		8,950.57	
NWP - Unrestricted Lottery RS 1100 balance	1100	9780		4,324.57	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
6230	California Clean Energy Jobs Act	61,417.85	61,417.85
6266	Educator Effectiveness, FY 2021-22	55,566.34	55,566.34
6300	Lottery: Instructional Materials	45,589.90	45,589.90
7311	Classified School Employee Professional Development Block	1,018.00	1,018.00
7388	SB 117 COVID-19 LEA Response Funds	1,207.31	1,207.31
7412	A-G Access/Success Grant	7,643.00	7,643.00
7413	A-G Learning Loss Mitigation Grant	2,865.00	2,865.00
7425	Expanded Learning Opportunities (ELO) Grant	28,734.29	28,734.29
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessio	19,056.72	19,056.72
9010	Other Restricted Local	6,937.06	6,937.06
<b>Total, Restricted Balance</b>		<b>230,035.47</b>	<b>230,035.47</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	552,570.92	400,000.00	-27.6%
3) Other State Revenue		8300-8599	30,523.07	27,000.00	-11.5%
4) Other Local Revenue		8600-8799	322.94	250.00	-22.6%
5) TOTAL, REVENUES			583,416.93	427,250.00	-26.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	68,091.19	70,467.00	3.5%
3) Employee Benefits		3000-3999	22,077.30	24,997.00	13.2%
4) Books and Supplies		4000-4999	412,535.15	352,172.00	-14.6%
5) Services and Other Operating Expenditures		5000-5999	9,627.77	13,839.00	43.7%
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			512,331.41	461,475.00	-9.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			71,085.52	(34,225.00)	-148.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			71,085.52	(34,225.00)	-148.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,250.68	173,336.20	69.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,250.68	173,336.20	69.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,250.68	173,336.20	69.5%
2) Ending Balance, June 30 (E + F1e)			173,336.20	139,111.20	-19.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			170,336.20	139,111.20	-18.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	103,873.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	66,463.12		
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			173,336.20		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			173,336.20		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	516,491.97	400,000.00	-22.6%
Donated Food Commodities		8221	35,464.95	0.00	-100.0%
All Other Federal Revenue		8290	614.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>552,570.92</b>	<b>400,000.00</b>	<b>-27.6%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	30,523.07	27,000.00	-11.5%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>30,523.07</b>	<b>27,000.00</b>	<b>-11.5%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	322.94	250.00	-22.6%
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	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>322.94</b>	<b>250.00</b>	<b>-22.6%</b>
<b>TOTAL, REVENUES</b>			<b>583,416.93</b>	<b>427,250.00</b>	<b>-26.8%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	68,091.19	70,467.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>68,091.19</b>	<b>70,467.00</b>	<b>3.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15,004.66	17,878.00	19.1%
OASDI/Medicare/Alternative		3301-3302	5,208.86	5,391.00	3.5%
Health and Welfare Benefits		3401-3402	304.40	310.00	1.8%
Unemployment Insurance		3501-3502	340.50	353.00	3.7%
Workers' Compensation		3601-3602	1,218.88	1,065.00	-12.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>22,077.30</b>	<b>24,997.00</b>	<b>13.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,171.10	2,172.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	410,364.05	350,000.00	-14.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>412,535.15</b>	<b>352,172.00</b>	<b>-14.6%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	295.00	295.00	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	2,988.67	3,000.00	0.4%
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	6,344.10	10,544.00	66.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,627.77</b>	<b>13,839.00</b>	<b>43.7%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>512,331.41</b>	<b>461,475.00</b>	<b>-9.9%</b>

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	552,570.92	400,000.00	-27.6%
3) Other State Revenue		8300-8599	30,523.07	27,000.00	-11.5%
4) Other Local Revenue		8600-8799	322.94	250.00	-22.6%
5) TOTAL, REVENUES			583,416.93	427,250.00	-26.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		512,331.41	461,475.00	-9.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			512,331.41	461,475.00	-9.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			71,085.52	(34,225.00)	-148.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			71,085.52	(34,225.00)	-148.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	102,250.68	173,336.20	69.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			102,250.68	173,336.20	69.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			102,250.68	173,336.20	69.5%
2) Ending Balance, June 30 (E + F1e)					
			173,336.20	139,111.20	-19.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	3,000.00	0.00	-100.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	170,336.20	139,111.20	-18.3%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	170,336.20	139,111.20
Total, Restricted Balance		170,336.20	139,111.20

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,601.22	1,100.00	-31.3%
5) TOTAL, REVENUES			1,601.22	1,100.00	-31.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,250.00	0.00	-100.0%
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			1,250.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			351.22	1,100.00	213.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			351.22	1,100.00	213.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	279,552.49	279,903.71	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			279,552.49	279,903.71	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			279,552.49	279,903.71	0.1%
2) Ending Balance, June 30 (E + F1e)			279,903.71	281,003.71	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	279,903.71	281,003.71	0.4%
Deferred Maintenance Projects	0000	9780	279,903.71		
Deferred Maintenance Projects	0000	9780		281,003.71	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	280,153.71		
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			280,153.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	250.00		
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			250.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			279,903.71		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,601.22	1,100.00	-31.3%
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			1,601.22	1,100.00	-31.3%
TOTAL, REVENUES			1,601.22	1,100.00	-31.3%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,250.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,250.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,250.00	0.00	-100.0%

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



Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,601.22	1,100.00	-31.3%
5) TOTAL, REVENUES			1,601.22	1,100.00	-31.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,250.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,250.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			351.22	1,100.00	213.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			351.22	1,100.00	213.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	279,552.49	279,903.71	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			279,552.49	279,903.71	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			279,552.49	279,903.71	0.1%
2) Ending Balance, June 30 (E + F1e)			279,903.71	281,003.71	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	279,903.71	281,003.71	0.4%
Deferred Maintenance Projects	0000	9780	279,903.71		
Deferred Maintenance Projects	0000	9780		281,003.71	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
		<hr/>	<hr/>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,980.72	1,050.00	-47.0%
5) TOTAL, REVENUES			1,980.72	1,050.00	-47.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,980.72	1,050.00	-47.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			501,980.72	1,050.00	-99.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	501,980.72	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	501,980.72	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	501,980.72	New
2) Ending Balance, June 30 (E + F1e)			501,980.72	503,030.72	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	501,980.72	503,030.72	0.2%
Board Approved 10/13/21 for Technology	0000	9760	501,980.72		
Board Approved 10/13/21 for Technology	0000	9760		503,030.72	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	501,980.72		
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			501,980.72		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			501,980.72		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,980.72	1,050.00	-47.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,980.72	1,050.00	-47.0%
<b>TOTAL, REVENUES</b>			1,980.72	1,050.00	-47.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	500,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from 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)			500,000.00	0.00	-100.0%



Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,980.72	1,050.00	-47.0%
5) TOTAL, REVENUES			1,980.72	1,050.00	-47.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,980.72	1,050.00	-47.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			501,980.72	1,050.00	-99.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	501,980.72	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	501,980.72	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	501,980.72	New
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 (by Resource/Object)		9760	501,980.72	503,030.72	0.2%
Board Approved 10/13/21 for Technology	0000	9760	501,980.72		
Board Approved 10/13/21 for Technology	0000	9760		503,030.72	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,710.10	4,000.00	-29.9%
5) TOTAL, REVENUES			5,710.10	4,000.00	-29.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,710.10	4,000.00	-29.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			505,710.10	4,000.00	-99.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	650,910.10	1,156,620.20	77.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			650,910.10	1,156,620.20	77.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			650,910.10	1,156,620.20	77.7%
2) Ending Balance, June 30 (E + F1e)			1,156,620.20	1,160,620.20	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,156,620.20	1,160,620.20	0.3%
Board Approved 10/13/21 for OPEB unfunde	0000	9760	1,156,620.20		
Board Approved 10/13/21 for OPEB unfunde	0000	9760		1,160,620.20	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,156,620.20		
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			1,156,620.20		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,156,620.20		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	5,710.10	4,000.00	-29.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,710.10	4,000.00	-29.9%
<b>TOTAL, REVENUES</b>			5,710.10	4,000.00	-29.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	500,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from 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)			500,000.00	0.00	-100.0%



Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,710.10	4,000.00	-29.9%
5) TOTAL, REVENUES			5,710.10	4,000.00	-29.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			5,710.10	4,000.00	-29.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			505,710.10	4,000.00	-99.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	650,910.10	1,156,620.20	77.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			650,910.10	1,156,620.20	77.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			650,910.10	1,156,620.20	77.7%
2) Ending Balance, June 30 (E + F1e)			1,156,620.20	1,160,620.20	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,156,620.20	1,160,620.20	0.3%
Board Approved 10/13/21 for OPEB unfunde	0000	9760	1,156,620.20		
Board Approved 10/13/21 for OPEB unfunde	0000	9760		1,160,620.20	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,360.66	26,000.00	-17.1%
5) TOTAL, REVENUES			31,360.66	26,000.00	-17.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	201,492.00	0.00	-100.0%
6) Capital Outlay		6000-6999	766,913.66	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			968,405.66	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(937,045.00)	26,000.00	-102.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	11,835.83	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,835.83	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(925,209.17)	26,000.00	-102.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,870,897.55	4,945,688.38	-15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,870,897.55	4,945,688.38	-15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,870,897.55	4,945,688.38	-15.8%
2) Ending Balance, June 30 (E + F1e)			4,945,688.38	4,971,688.38	0.5%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	4,945,688.38	4,971,688.38	0.5%
Board Approved Bond Projects	0000	9760	4,945,688.38		
Board Approved Bond Projects	0000	9760		4,971,688.38	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,962,479.38		
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,962,479.38		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	16,791.00		
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			16,791.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,945,688.38		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	31,360.66	26,000.00	-17.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			31,360.66	26,000.00	-17.1%
<b>TOTAL, REVENUES</b>			31,360.66	26,000.00	-17.1%

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



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	201,492.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			201,492.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	766,913.66	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			766,913.66	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			968,405.66	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	11,835.83	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			11,835.83	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,835.83	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,360.66	26,000.00	-17.1%
5) TOTAL, REVENUES			31,360.66	26,000.00	-17.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		968,405.66	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			968,405.66	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(937,045.00)	26,000.00	-102.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	11,835.83	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,835.83	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(925,209.17)	26,000.00	-102.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,870,897.55	4,945,688.38	-15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,870,897.55	4,945,688.38	-15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,870,897.55	4,945,688.38	-15.8%
2) Ending Balance, June 30 (E + F1e)			4,945,688.38	4,971,688.38	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	4,945,688.38	4,971,688.38	0.5%
Board Approved Bond Projects	0000	9760	4,945,688.38		
Board Approved Bond Projects	0000	9760		4,971,688.38	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	185,511.76	165,000.00	-11.1%
5) TOTAL, REVENUES			185,511.76	165,000.00	-11.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	9,465.43	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	48,554.17	39,000.00	-19.7%
6) Capital Outlay		6000-6999	12,951.42	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			70,971.02	39,000.00	-45.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			114,540.74	126,000.00	10.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000.00	10,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000.00	10,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			124,540.74	136,000.00	9.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	825,046.90	949,587.64	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			825,046.90	949,587.64	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			825,046.90	949,587.64	15.1%
2) Ending Balance, June 30 (E + F1e)			949,587.64	1,085,587.64	14.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			949,587.64	1,085,587.64	14.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	937,386.15		
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	12,985.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2.02		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			950,373.89		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	786.25		
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			786.25		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			949,587.64		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2.02	0.00	-100.0%
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	4,966.78	5,000.00	0.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	180,542.96	160,000.00	-11.4%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>185,511.76</b>	<b>165,000.00</b>	<b>-11.1%</b>
<b>TOTAL, REVENUES</b>			<b>185,511.76</b>	<b>165,000.00</b>	<b>-11.1%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,465.43	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			9,465.43	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,690.04	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	44,864.13	39,000.00	-13.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>48,554.17</b>	<b>39,000.00</b>	<b>-19.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,951.42	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>12,951.42</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>70,971.02</b>	<b>39,000.00</b>	<b>-45.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	10,000.00	10,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,000.00	10,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,000.00	10,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	185,511.76	165,000.00	-11.1%
5) TOTAL, REVENUES			185,511.76	165,000.00	-11.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		44,864.13	39,000.00	-13.1%
8) Plant Services	8000-8999		26,106.89	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			70,971.02	39,000.00	-45.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			114,540.74	126,000.00	10.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000.00	10,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000.00	10,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			124,540.74	136,000.00	9.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	825,046.90	949,587.64	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			825,046.90	949,587.64	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			825,046.90	949,587.64	15.1%
2) Ending Balance, June 30 (E + F1e)			949,587.64	1,085,587.64	14.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			949,587.64	1,085,587.64	14.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
9010	Other Restricted Local	949,587.64	1,085,587.64
Total, Restricted Balance		<u>949,587.64</u>	<u>1,085,587.64</u>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,866.30	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,089,490.98	0.00	-100.0%
5) TOTAL, REVENUES			3,107,357.28	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,748,778.33	3,018,500.00	9.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,748,778.33	3,018,500.00	9.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			358,578.95	(3,018,500.00)	-941.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			358,578.95	(3,018,500.00)	-941.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,278,816.93	3,637,395.88	10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,278,816.93	3,637,395.88	10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,278,816.93	3,637,395.88	10.9%
2) Ending Balance, June 30 (E + F1e)			3,637,395.88	618,895.88	-83.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	3,637,395.88	618,895.88	-83.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,637,395.88		
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			3,637,395.88		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,637,395.88		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	17,866.30	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			17,866.30	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	2,836,631.35	0.00	-100.0%
Unsecured Roll		8612	116,321.03	0.00	-100.0%
Prior Years' Taxes		8613	406.31	0.00	-100.0%
Supplemental Taxes		8614	124,184.04	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	11,948.25	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,089,490.98	0.00	-100.0%
<b>TOTAL, REVENUES</b>			3,107,357.28	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	917,694.00	954,837.70	4.0%
Bond Interest and Other Service Charges		7434	1,831,084.33	2,063,662.30	12.7%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,748,778.33</b>	<b>3,018,500.00</b>	<b>9.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,748,778.33</b>	<b>3,018,500.00</b>	<b>9.8%</b>

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,866.30	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,089,490.98	0.00	-100.0%
5) TOTAL, REVENUES			3,107,357.28	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,748,778.33	3,018,500.00	9.8%
10) TOTAL, EXPENDITURES			2,748,778.33	3,018,500.00	9.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			358,578.95	(3,018,500.00)	-941.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			358,578.95	(3,018,500.00)	-941.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,278,816.93	3,637,395.88	10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,278,816.93	3,637,395.88	10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,278,816.93	3,637,395.88	10.9%
2) Ending Balance, June 30 (E + F1e)			3,637,395.88	618,895.88	-83.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,637,395.88	618,895.88	-83.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	246.79	246.87	279.41	258.99	258.99	277.29
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	246.79	246.87	279.41	258.99	258.99	277.29
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	4.53	4.77	4.53	5.64	5.64	5.64
c. Special Education-NPS/LCI	0.49	0.49	0.49	0.00	0.00	0.00
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	5.02	5.26	5.02	5.64	5.64	5.64
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	251.81	252.13	284.43	264.63	264.63	282.93
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	576.09	576.76	583.47	565.52	565.52	565.52
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	576.09	576.76	583.47	565.52	565.52	565.52
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	322.59	322.95	325.50	318.28	318.28	318.28
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	322.59	322.95	325.50	318.28	318.28	318.28
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	898.68	899.71	908.97	883.80	883.80	883.80

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	5,207,607.75	301	0.00	303	5,207,607.75	305	0.00	0.00	307	5,207,607.75	309
2000 - Classified Salaries	1,953,638.11	311	740.02	313	1,952,898.09	315	75,420.22	79,191.27	317	1,873,706.82	319
3000 - Employee Benefits	3,138,413.71	321	48,335.21	323	3,090,078.50	325	36,448.02	37,547.08	327	3,052,531.42	329
4000 - Books, Supplies Equip Replace. (6500)	702,714.17	331	12,401.00	333	690,313.17	335	72,941.77	100,046.14	337	590,267.03	339
5000 - Services... & 7300 - Indirect Costs	3,452,057.25	341	8,660.54	343	3,443,396.71	345	667,045.58	667,320.58	347	2,776,076.13	349
TOTAL					14,384,294.22	365			TOTAL	13,500,189.15	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.			47.41%
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	47.41%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	12.59%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	13,500,189.15
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,699,673.81

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

Adjustments include other federal aid (Fund 01 Resource 3210, 3215, 7426 / Fund 04 Resource 3210, 7426 / Fund 05 Resource 3215, 7426) in which funds were granted for expenditures in a program not incurring any teacher salary expenditures.

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	7,588,366.83		7,588,366.83			7,570,672.88
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,219.22		1,219.22			1,150.49
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2020-21</b>			<b>Adjustments to 2021-22</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	251.81		251.81	264.63		264.63
2. Total Charter Schools ADA (Form A, Line C9)	898.68		898.68	883.80		883.80
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,150.49			1,148.43
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2021-22 Actual			2022-23 Budget		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	28,642.82		28,642.82	27,658.00		27,658.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	41.71		41.71	0.00		0.00
4. Secured Roll Taxes (Object 8041)	5,239,242.32		5,239,242.32	5,104,578.00		5,104,578.00
5. Unsecured Roll Taxes (Object 8042)	161,673.72		161,673.72	158,094.00		158,094.00
6. Prior Years' Taxes (Object 8043)	2,923.76		2,923.76	0.00		0.00
7. Supplemental Taxes (Object 8044)	244,232.15		244,232.15	171,860.00		171,860.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	832,470.00		832,470.00	684,976.00		684,976.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1.54		1.54	0.00		0.00
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)	6,509,228.02	0.00	6,509,228.02	6,147,166.00	0.00	6,147,166.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	6,509,228.02	0.00	6,509,228.02	6,147,166.00	0.00	6,147,166.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			129,781.12			135,979.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	440,301.61		440,301.61	469,871.00		469,871.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	440,301.61	0.00	570,082.73	469,871.00	0.00	605,850.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	8,337,588.00		8,337,588.00	8,467,540.00		8,467,540.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(16,206.00)		(16,206.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	8,321,382.00	0.00	8,321,382.00	8,467,540.00	0.00	8,467,540.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	20,654,387.56		20,654,387.56	17,704,792.00		17,704,792.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	41,081.68		41,081.68	39,500.00		39,500.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			7,588,366.83			7,570,672.88
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9436			0.9982
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			7,570,672.88			8,127,602.62
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			6,509,228.02			6,147,166.00
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)			138,058.80			137,811.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,631,527.59			2,586,286.62
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,631,527.59			2,586,286.62
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])			16,224.27			19,528.20
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			6,525,452.29			6,166,694.20
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)			1,615,303.32			2,566,758.42
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			6,525,452.29			
b. State Subventions (Line D8)			1,615,303.32			
c. Less: Excluded Appropriations (Line C23)			570,082.73			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			7,570,672.88			



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	19,082,856.43
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,372,733.17
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
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	1,010,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			160,177.08
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,170,177.08
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)				15,539,946.18



<b>Section II - Expenditures Per ADA</b>		<b>2021-22 Annual ADA/ Exps. Per ADA</b>	
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		1,151.84	
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,491.41	
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		13,215,565.45	12,971.57
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)		13,215,565.45	12,971.57
B. Required effort (Line A.2 times 90%)		11,894,008.91	11,674.41
C. Current year expenditures (Line I.E and Line II.B)		15,539,946.18	13,491.41
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)		0.00%	0.00%

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

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

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 896,484.77
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 12,128,018.89

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 7.39%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	934,368.71
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	199,584.98
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	21,109.00
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)	137,941.55
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,293,004.24
9. Carry-Forward Adjustment (Part IV, Line F)	363,159.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,656,163.24

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	10,427,921.84
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,104,051.08
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,017,152.84
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	347,056.45
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)	99,430.41
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)	10,956.27
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)	1,728,655.87
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	101,967.36
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)	15,837,192.12

**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) 8.16%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2023-24 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B19) 10.46%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>1,293,004.24</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>31,472.32</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.07%) times Part III, Line B19); zero if negative	<u>363,159.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.07%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.07%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>363,159.00</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>363,159.00</u>

Approved indirect cost rate: 6.07%  
 Highest rate used in any program: 6.07%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except 4700 &amp; 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	181,287.16	11,004.11	6.07%
01	3182	27,945.27	1,494.73	5.35%
01	3310	192,362.00	10,570.00	5.49%
01	4035	56,412.05	3,273.45	5.80%
01	4127	28,294.20	1,705.80	6.03%
01	4203	30,429.91	1,847.09	6.07%
01	8150	421,778.81	18,522.80	4.39%
09	3010	50,792.75	1,072.58	2.11%
09	4035	13,184.27	122.76	0.93%
09	4127	19,430.00	570.00	2.93%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	78,177.20		102,181.99	180,359.19
2. State Lottery Revenue	8560	198,501.70		90,927.39	289,429.09
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)		276,678.90	0.00	193,109.38	469,788.28
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	76,475.15			76,475.15
2. Classified Salaries	2000-2999	75,420.22			75,420.22
3. Employee Benefits	3000-3999	52,247.87			52,247.87
4. Books and Supplies	4000-4999	32,735.84		88,465.52	121,201.36
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	4,886.54			4,886.54
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		241,765.62	0.00	88,465.52	330,231.14
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	34,913.28	0.00	104,643.86	139,557.14
<b>D. COMMENTS:</b>					

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

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

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	9,137,973.99	3,416,169.42	12,554,143.41	1,194,506.37		13,748,649.78
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	252,825.09	92,898.47	345,723.56	32,895.04		378,618.60
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	105,227.97	0.00	105,227.97	10,012.27		115,240.24
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	3,159,072.31	270,777.54	3,429,849.85	326,344.65		3,756,194.50
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					25,405.80	25,405.80
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					1,010,000.00	1,010,000.00
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	48,747.50		48,747.50
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	12,655,099.36	3,779,845.43	16,434,944.79	1,612,505.83	1,035,405.80	19,082,856.42



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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	8,580,993.47	151,358.26	0.00	213,383.40	188,118.17	0.00	0.00			4,120.69	0.00	9,137,973.99
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	252,825.09	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	252,825.09
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	105,227.97	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	105,227.97
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	2,349,506.67	178,048.15	0.00	0.00	428,840.96	202,676.53	0.00			0.00	0.00	3,159,072.31
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		11,288,553.20	329,406.41	0.00	213,383.40	616,959.13	202,676.53	0.00	0.00	0.00	4,120.69	0.00	12,655,099.36

\* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	1,495,725.87	1,745,471.97	174,971.58	3,416,169.42
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	74,786.28	18,112.19	0.00	92,898.47
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	130,876.01	98,892.57	41,008.96	270,777.54
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		1,701,388.16	1,862,476.73	215,980.54	3,779,845.43

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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	347,056.45
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	21,109.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,033,799.12
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	210,541.25
5	<b>Total Central Administration Costs in General Fund and Charter Schools Funds</b>	<b>1,612,505.82</b>
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	12,655,099.36
2	Total Allocated Costs (from Form PCR, Column 2, Total)	3,779,845.43
3	<b>Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	<b>16,434,944.79</b>
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	512,331.41
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	<b>Total Direct Charged Costs in Other Funds</b>	<b>512,331.41</b>
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		<b>16,947,276.20</b>
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		<b>9.51%</b>

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)	25,405.80				25,405.80
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			0.00		0.00
Other Outgo (Objects 1000-7999)				1,010,000.00	1,010,000.00
<b>Total Other Costs</b>	25,405.80	0.00	0.00	1,010,000.00	1,035,405.80

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	45,105.84	0.00	1,516,155.43	140,126.91	1,862,476.73	0.00	215,980.54
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	40.00		40.00	40.00	96.37		64.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers	2.00		2.00	2.00	1.00		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	3.50		3.50	3.50	5.46		15.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	45.50	0.00	45.50	45.50	102.83	0.00	79.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	2,692,200.37		2,692,200.37			2,692,200.37
Work in Progress	1,310,384.00	(1,310,384.00)	0.00	432,839.37		432,839.37
Total capital assets not being depreciated	4,002,584.37	(1,310,384.00)	2,692,200.37	432,839.37	0.00	3,125,039.74
Capital assets being depreciated:						
Land Improvements	6,758,281.32		6,758,281.32	347,025.71		7,105,307.03
Buildings	36,143,721.00		36,143,721.00			36,143,721.00
Equipment	979,281.00	19,847.00	999,128.00		8,064.00	991,064.00
Total capital assets being depreciated	43,881,283.32	19,847.00	43,901,130.32	347,025.71	8,064.00	44,240,092.03
Accumulated Depreciation for:						
Land Improvements	(2,951,113.00)	1.00	(2,951,112.00)		213,758.00	(3,164,870.00)
Buildings	(15,950,141.00)		(15,950,141.00)		993,679.00	(16,943,820.00)
Equipment	(728,346.00)	(3,829.00)	(732,175.00)		52,018.00	(784,193.00)
Total accumulated depreciation	(19,629,600.00)	(3,828.00)	(19,633,428.00)	0.00	1,259,455.00	(20,892,883.00)
Total capital assets being depreciated, net excluding lease assets	24,251,683.32	16,019.00	24,267,702.32	347,025.71	1,267,519.00	23,347,209.03
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	28,254,267.69	(1,294,365.00)	26,959,902.69	779,865.08	1,267,519.00	26,472,248.77
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	13,643,369.00	4,308,249.00	17,951,618.00		917,694.00	17,033,924.00	954,838.00
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	117,065.00	849,798.00	966,863.00		55,943.00	910,920.00	
Net Pension Liability	14,109,507.00	1,969,189.00	16,078,696.00			16,078,696.00	
Total/Net OPEB Liability	1,102,120.00	251,754.00	1,353,874.00			1,353,874.00	
Compensated Absences Payable	158,335.00	1.00	158,336.00	90,802.00		249,138.00	
Governmental activities long-term liabilities	29,130,396.00	7,378,991.00	36,509,387.00	90,802.00	973,637.00	35,626,552.00	954,838.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Unaudited Actuals  
2021-22 Unaudited Actuals  
Technical Review Checks

Piner-Olivet Union Elementary

Sonoma County

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

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

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	7425	8590	-143.30
Explanation:Revenue came in less than receivable set up.			
09	7425	8590	-46.90
Explanation:Revenue came in less than receivable set up.			

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

FUND	RESOURCE	VALUE
01	7425	-143.30
Explanation:Revenue came in less than receivable set up.		
09	7425	-46.90
Explanation:Revenue came in less than receivable set up.		

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

FUND	RESOURCE	FUNCTION	VALUE
09	0000	7200-7600	-1,758.42
Explanation:Indirect cost has to be negative in Resource 00000.			

## SUPPLEMENTAL CHECKS

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) is less than the allowable



**percentage.**

**EXCEPTION**

Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA)	47.41%
Allowable percentage for Elementary	60.00%
District is exempt from EC Section 41372 as reported in Current Expense (Line 16 in Form CEA).	No

**EXPORT CHECKS**

Checks Completed.