



Unaudited Actuals  
Financial Statements

2021-2022

Presented to the Board of Trustees  
September 14, 2022





**GOLETA UNION SCHOOL DISTRICT**  
*Department of Fiscal Services*

**To:** Board of Trustees  
**From:** Conrad L. Tedeschi, CPA, Assistant Superintendent, Fiscal Services  
**Date:** September 14, 2022  
**Subject:** 2021-22 Fiscal Year Unaudited Actuals

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## **Introduction**

The Unaudited Actuals Financial Statements for all funds of the Goleta Union School District (GUSD) for fiscal year 2021-22 presented this evening for Board approval complies with the statutory deadline of September 15, 2022.

The year-end closing process was completed prior to the County deadline of August 31, 2022.

The official fund statement and required supplemental forms out of the State of California's Standardized Account Code Structure (SACS) software are all included in this report along with staff's summary and analyses.

The District's independent auditors will verify the 2021-22 Unaudited Actual Data and issue a report on their opinion, including any material findings, prior to December 15, 2022, to be presented to the Board for approval by the Trustees by January 31, 2022. Consistent with last year's Unaudited Actuals compilation, the Governmental Accounting Standards Board (GASB) Statement Number 34 documents are not included here but rather will also be included in the 2021-22 audit report along with the Management Discussion and Analysis (MD&A)

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## **Executive Summary**

The 2021-22 fiscal year moved through year number three of the pandemic and the overall economy in California and locally appears to be rebounding well from the pandemic shut down. While consumer prices and inflation has risen significantly, revenues at the state level from the Big Three Taxes (personal income, sales and use, and corporate income) continue to exceed expectations.

As a Community Funded District, GUSD relies heavily on local property taxes which are driven by the local economy and housing market. Revenues from secured and unsecured property taxes in 2021-22 grew by 4.25% and when growth in revenues from the Redevelopment Agencies (RDA) is added in the total property tax growth is 5.27%. Projections in growth included in the original budget using figures from the Santa Barbara County Auditors' Office was a conservative 3.55%.

The Second Interim Report from January 2021 projected a surplus of \$784,223 in the General Fund, but that was prior to any negotiated settlements with the GUSD bargaining unions. The final net impact in the General Fund for the 2021-22 school year is a deficit of \$755,680. This deficit was intentional and due to the approved use of the \$2,011,187 Assigned Fund Balance of one-time funds from prior years to cover the off-schedule bonus as part of the negotiated settlements. The unanticipated increase in property taxes from the RDA and unspent funds on Books and Supplies helped mitigate the impact of the negotiated settlements on reserves.

GUSD continues to manage the careful spending of all COVID relief funding that allowed GUSD to invest in more teachers to reduce class sizes in 2021-22, as well as many other measures to enhance safety at schools such as hand washing stations, air purifiers, and additional custodial support for each site. Total revenues in the District General Fund reached \$73,140,298, with \$19,377,103 coming from restricted resources. Total expenditures in the District General Fund for 2021-22 were \$73,968,612 with \$28,503,889 in restricted programs.

### **General Fund Reserves**

General Fund Reserves at the end of the 2020-21 fiscal year totaled \$14,378,034 of which \$2,484,991 is restricted. The amount set aside for the required 3 percent Reserve for Economic Uncertainties is \$2,229,558. The total available fund balance reserve is \$11,884,137, which represents a 15.99% percent reserve in the General Fund at the end of 2021-22.

### **Contact Information**

Interested members of the public are encouraged to contact me to ask questions, make suggestions or discuss the information presented this evening. Additional copies of this document will be available upon request.

*Conrad L. Tedeschi*

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# 2021-22 Unaudited Actuals

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- The unrestricted and unassigned fund balance reserve in the General Fund is 15.99%.
- Property tax revenue (with RDA) grew by 5.27% or \$2,321,217.
- Financial impact in the General Fund deficit of \$755,680.
- Contribution to Deferred Maintenance of \$350,000
- Restricted Fund Balance in the General Fund is \$2,484,991.
- Certified Enrollment for 2021-22 increased slightly to 3,381.
- The unduplicated pupil count of 1,333 students represents that 39.4% percent of GUSD students are English learners, socioeconomically disadvantaged, or both, but counted once.
- The Expanded Learning Opportunity Program ended year with a reserve balance of \$1,333,769
- The Cafeteria Fund (Fund 13) ended the 2021-22 year with a surplus of \$1,055,388 and an fund balance reserve of \$2,898,640.
- Deferred Maintenance (Fund 14) has a balance at the end of 2021-22 of \$534,809.
- Measure M Building (Fund 21) has a balance of \$5,466,243 at the end of 2021-22.
- The Capital Facilities Fund (Fund 25) ended the year with a balance of \$678,832.



# General Fund

## Goleta Union School District - Second Interim Budget Report

### Summary of General Fund Revenues, Expenditures and Fund Balance - Unrestricted and Restricted Combined

	Increase (Decrease)	2021-22 Unaudited Actuals	2021-22 Second Interim	2022-23 Adopted Budget
<b><i>Revenues</i></b>				
LCFF Sources	\$ (382,573)	\$ 50,279,037	\$ 50,661,610	\$ 52,929,922
Federal Revenue	527,355	5,679,814	5,152,459	1,773,026
Other State Revenue	1,939,176	11,572,945	9,633,769	9,023,112
Other Local Revenue	102,707	5,608,502	5,505,795	5,983,458
Transfers In	422,634	422,634	-	-
<b>Total Revenues</b>	<b>\$ 2,609,300</b>	<b>\$ 73,562,933</b>	<b>\$ 70,953,633</b>	<b>\$ 69,709,517</b>
<b><i>Expenditures</i></b>				
Certificated Salaries	\$ 1,049,241	\$ 30,817,501	\$ 29,768,260	\$ 27,439,103
Classified Salaries	1,383,471	16,240,684	14,857,213	16,259,171
Employee Benefits	3,507,358	18,859,497	15,352,139	16,729,522
Books and Supplies	(1,143,671)	3,089,025	4,232,696	3,179,181
Services and Other Operating Exp	(519,940)	4,280,642	4,800,582	4,306,281
Capital Outlay	(137,460)	431,040	568,500	228,500
Other Outgoing	11,749	250,224	238,475	257,760
Transfer Out	(1,546)	350,000	351,546	350,000
<b>Total Expenditures</b>	<b>\$ 4,149,201</b>	<b>\$ 74,318,612</b>	<b>\$ 70,169,411</b>	<b>\$ 68,749,518</b>
Net Increase (Decrease)	<b>\$ (1,539,902)</b>	<b>\$ (755,680)</b>	<b>\$ 784,222</b>	<b>\$ 959,999</b>
Beginning Fund Balance		\$ 13,916,788	\$ 13,916,788	\$ 14,378,034
Audit Adjustments		1,216,926	-	-
Ending Fund Balance	(637,023)	14,378,034	14,701,010	15,338,033
<b>Components of Ending Fund Balance</b>				
Nonspendable	\$ 5,000	\$ 5,000	\$ -	\$ -
Prepaid Items		3,906		
Restricted	679,073	2,484,991	1,805,918	2,494,672
Committed	-	-	-	-
Assigned	(2,011,187)	-	2,011,187	-
Unassigned Unappropriated Fund Balance	<b>\$ 695,091</b>	<b>\$ 11,884,137</b>	<b>\$ 10,883,905</b>	<b>\$ 12,843,361</b>
<b>AVAILABLE RESERVES</b>				
Reserved for Economic Uncertainties	\$ 124,476	\$ 2,229,558	\$ 2,105,082	\$ 2,062,486
Unassigned Unappropriated Fund Balance	875,756	9,654,579	8,778,823	10,780,875
<b>TOTAL AVAILABLE RESERVES</b>	<b>\$ 1,000,232</b>	<b>\$ 11,884,137</b>	<b>\$ 10,883,905</b>	<b>\$ 12,843,361</b>
State Recommended Reserve 3%	\$ 124,476	\$ 2,229,558	\$ 2,105,082	\$ 2,062,486
Total Available Reserves %		15.99%	15.51%	18.68%

# Expanded Opportunity Learning Program

<b>Expanded Learning - After School Program</b>				
	2021-22 After School Education and Safety	2021-22 After School CARE	2021-22 Expanded Learning Opportunities Program	2021-22 Expanded Learning - After School Program Total
<b><u>Revenues</u></b>				
Rev/Financing	\$ 784,263	\$ 1,697,446	\$ 1,033,356	\$ 3,515,065
<b>Total Revenues</b>	<b>\$ 784,263</b>	<b>\$ 1,697,446</b>	<b>\$ 1,033,356</b>	<b>\$ 3,515,065</b>
<b><u>Expenditures</u></b>				
Certificated Salaries	\$ 25,833	\$ 139,410	\$ -	\$ 165,243
Classified Salaries	400,395	244,450	790,571	1,435,416
Employee Benefits	123,816	74,784	242,626	441,226
Books and Supplies	61,634	143,560	159	205,353
Services and Other Operating Exp	136,980	26,401	-	163,381
Capital Outlay	-	-	-	-
Other Outgoing	35,604	-	-	35,604
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 784,263</b>	<b>\$ 628,604</b>	<b>\$ 1,033,356</b>	<b>\$ 2,446,223</b>
Net Increase (Decrease)	<u>\$ -</u>	<u>\$ 1,068,842</u>	<u>\$ -</u>	<u>\$ 1,068,842</u>
Beginning Fund Balance	\$ -	\$ 264,927	\$ -	\$ 264,927
Ending Fund Balance	<b>\$ -</b>	<b>\$ 1,333,769</b>	<b>\$ -</b>	<b>\$ 1,333,769</b>
<b>Program description summary:</b>				
Resource 0100 Unit: CARE, Resource 2600 Unit: 0000 and Resource 6010 Unit: 0000				

The Expanded Learning Opportunity Program provides afterschool care for students across all GUSD school sites until 5:30pm each school day. The budget for the program is broken down into three segments which include ASES, CARE and ELOP. ASES is a restricted program for afterschool program that is run at Isla Vista, El Camino, and La Patera. All parent payments are recorded and accumulated in CARE along with costs in excess of the ELOP grant, and the ELOP is where the state grant funds are managed and the majority of the costs for the program are accounted for.



# Other Funds

## Fund 12 – Child Development Fund

This fund is used to account separately for federal, state, and local revenues to operate child development programs. All money received for or from child development services covered under the Child Care and Development Services Act (Ed Code Section 8200 et seq.) shall be deposited into this fund. GUSD operates a state-funded preschool program that is now self-supporting. Currently, the district is licensed for three classrooms housed at Ellwood and El Camino Schools and the Fairview Campus.

FUND 12	Increase (Decrease)	2021-22 Unaudited Actuals	2021-22 Second Interim	2022-23 Adopted Budget
<b><u>Revenues</u></b>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	23,400	23,400	-
Other State Revenue	11,494	490,176	478,682	480,699
Other Local Revenue	(20,014)	8,385	28,399	18,050
Transfers In	-	-	-	-
<b>Total Revenues</b>	<b>\$ (8,520)</b>	<b>\$ 521,961</b>	<b>\$ 530,481</b>	<b>\$ 498,749</b>
<b><u>Expenditures</u></b>				
Certificated Salaries	\$ 13,957	\$ 158,120	\$ 144,163	\$ 150,468
Classified Salaries	(13,197)	172,159	185,356	177,101
Employee Benefits	10,304	145,968	135,664	144,682
Books and Supplies	(44,744)	7,822	52,566	13,539
Services and Other Operating Exp	(27,346)	6,333	33,679	12,959
Capital Outlay	-	-	-	-
Other Outgoing	-	-	-	-
Transfer Out	29,105	29,105	-	-
<b>Total Expenditures</b>	<b>\$ (31,920)</b>	<b>\$ 519,508</b>	<b>\$ 551,428</b>	<b>\$ 498,749</b>
Net Increase (Decrease)	<b>\$ 23,400</b>	<b>\$ 2,453</b>	<b>\$ (20,948)</b>	<b>\$ -</b>
Beginning Fund Balance	\$ (1)	\$ 20,948	\$ 20,948	\$ 23,400
Ending Fund Balance	<b>\$ 23,400</b>	<b>\$ 23,400</b>	<b>\$ -</b>	<b>\$ 23,400</b>

Funding in the Child Development Fund in 2020-21 for the State Preschool Program was more than enough to support the preschool operations in a year when students were not in classes all year due to the pandemic school closures. A small amount of Federal Funding, \$23,400, is being carried over into the 2022-23 school year.

## Fund 13 – Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local resources to operate the food service program. The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program (Education Code sections 38091 and 38100). Meals are prepared at the district office central kitchen and trucked to all school sites each day.

<b>FUND 13</b>	<b>Increase (Decrease)</b>	<b>2021-22 Unaudited Actuals</b>	<b>2021-22 Second Interim</b>	<b>2022-23 Adopted Budget</b>
<b><i>Revenues</i></b>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	1,053,483	2,969,941	1,916,458	720,473
Other State Revenue	(8,468)	163,074	171,542	1,569,174
Other Local Revenue	2,450	14,450	12,000	6,500
Transfers In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,047,465</b>	<b>\$ 3,147,465</b>	<b>\$ 2,100,000</b>	<b>\$ 2,296,147</b>
<b><i>Expenditures</i></b>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	65,589	904,872	839,283	930,275
Employee Benefits	10,717	304,708	293,991	347,876
Books and Supplies	(3,289)	838,628	841,917	787,578
Services and Other Operating Exp	4,751	37,501	32,750	91,326
Capital Outlay	(633)	6,367	7,000	220,000
Other Outgoing	-	-	-	-
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 77,136</b>	<b>\$ 2,092,077</b>	<b>\$ 2,014,940</b>	<b>\$ 2,377,055</b>
Net Increase (Decrease)	<b>\$ 970,329</b>	<b>\$ 1,055,388</b>	<b>\$ 85,060</b>	<b>\$ (80,908)</b>
Beginning Fund Balance	\$ (0)	\$ 1,707,431	\$ 1,707,431	\$ 2,898,640
Audit Adjustments		\$ 135,821		
Ending Fund Balance	<b>\$ 1,106,149</b>	<b>\$ 2,898,640</b>	<b>\$ 1,792,491</b>	<b>\$ 2,817,732</b>

Once again, the Cafeteria Fund (Food Service) has done an incredible job feeding GUSD Students under the Free Meals for All program and maximizing revenue opportunities in 2021-22. Due to meals being free and the fact that breakfast was served at recess instead of before school, meal counts were up significantly. The Federal Government has eliminated the free meals program and meal applications will be required for 2022-23. The State of California, however, wants to make sure that healthy meals remain free for all students so they will supplement the reimbursements to cover the meals for those that do not qualify for free meals. The Food Services Department has built up a significant reserve that will need to be spent down over the next few years, but it also will provide a safety net when the free meal supplement goes away.

## Fund 14 – Deferred Maintenance Fund

This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes (Education Code sections 17582). Deferred maintenance uses include interior and exterior painting, major repair or replacement of plumbing, roofs, heating, electrical, asphalt and flooring systems.

<b>FUND 14</b>	<b>Increase (Decrease)</b>	<b>2021-22 Unaudited Actuals</b>	<b>2021-22 Second Interim</b>	<b>2022-23 Adopted Budget</b>
<b><u>Revenues</u></b>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	(3,103)	1,897	5,000	2,500
Transfers In	-	350,000	350,000	350,000
<b>Total Revenues</b>	<b>\$ (3,103)</b>	<b>\$ 351,897</b>	<b>\$ 355,000</b>	<b>\$ 352,500</b>
<b><u>Expenditures</u></b>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	(21,109)	3,891	25,000	10,000
Services and Other Operating Exp	(52,277)	502,723	555,000	565,000
Capital Outlay	(42,110)	7,890	50,000	50,000
Other Outgoing	-	-	-	-
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ (115,496)</b>	<b>\$ 514,504</b>	<b>\$ 630,000</b>	<b>\$ 625,000</b>
Net Increase (Decrease)	<b>\$ 112,393</b>	<b>\$ (162,607)</b>	<b>\$ (275,000)</b>	<b>\$ (272,500)</b>
Beginning Fund Balance	\$ (0)	\$ 697,416	\$ 697,416	\$ 534,809
Ending Fund Balance	<b>\$ 112,393</b>	<b>\$ 534,809</b>	<b>\$ 422,416</b>	<b>\$ 262,309</b>

This fund received its financing through a district contribution of \$350,000 from the General Fund. The budget is loaded for potential maintenance projects such as roof repair, plumbing, playground, asphalt maintenance and other general maintenance as needed during the fiscal year.

## Fund 21 – Building Fund

This fund is new to GUSD and exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. All proceeds received from the sale of General Obligation Bonds authorized by the voter approved Measure M, will be accounted for in this fund. Repayment of the bond will be accounted for in a separate fund.

FUND 21	Increase (Decrease)	2021-22 Unaudited Actuals	2021-22 Second Interim	2022-23 Adopted Budget
<b><i>Revenues</i></b>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	23,878	23,878	-	-
Other Sources	3,352	3,352	-	-
<b>Total Revenues</b>	<b>\$ 27,230</b>	<b>\$ 27,230</b>	<b>\$ -</b>	<b>\$ -</b>
<b><i>Expenditures</i></b>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services and Other Operating Exp	(167,718)	82,282	250,000	250,000
Capital Outlay	(4,850,000)	-	4,850,000	350,000
Other Outgoing	-	-	-	-
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ (5,017,718)</b>	<b>\$ 82,282</b>	<b>\$ 5,100,000</b>	<b>\$ 600,000</b>
Net Increase (Decrease)	<b>\$ 5,044,948</b>	<b>\$ (55,052)</b>	<b>\$ (5,100,000)</b>	<b>\$ (600,000)</b>
Beginning Fund Balance	\$ 0	\$ 5,523,295	\$ 5,523,295	\$ 5,468,243
Ending Fund Balance	<b>\$ 5,044,948</b>	<b>\$ 5,468,243</b>	<b>\$ 423,295</b>	<b>\$ 4,868,243</b>

The first issue of bonds from the Measure M authorization was for a par value of \$5.7 million to be paid back over the next three years and will mature August 1, 2024. The smaller issue will fund projects to be budgeted for and completed over the next two years. Such projects include playground big toys, tricycle paths on kindergarten playgrounds and roof projects. The Trike path project was completed over the summer of 2022 and the playground project is in the planning stages.

## Fund 25 – Capital Facilities Fund

This fund is used primarily to account separately for money received from fees levied on development projects as a condition of approval (*Education Code sections 17620–17626 and Government Code Section 65995 et seq.*). Expenditures in Fund 25, Capital Facilities Fund, are restricted to the purposes specified in *Government Code sections 65970–65981 or Government Code Section 65995 et seq.*, or to the items specified in agreements with the developer (*Government Code Section 66006*). Costs of justifying and adopting fees may be paid from Fund 25 (*Education Code Section 17620*). Administrative costs of collecting fees may be reimbursed from Fund 25 within the limitations of *Education Code Section 17620*.

FUND 25	Increase (Decrease)	2021-22 Unaudited Actuals	2021-22 Second Interim	2022-23 Adopted Budget
<b><i>Revenues</i></b>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	(5,840)	49,160	55,000	55,000
Transfers In	-	-	-	-
<b>Total Revenues</b>	<b>\$ (5,840)</b>	<b>\$ 49,160</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>
<b><i>Expenditures</i></b>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services and Other Operating Exp	(59,208)	120,793	180,000	263,350
Capital Outlay	(500,000)	-	500,000	410,764
Other Outgoing	-	-	-	-
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ (559,208)</b>	<b>\$ 120,793</b>	<b>\$ 680,000</b>	<b>\$ 674,114</b>
Net Increase (Decrease)	<b>\$ 553,367</b>	<b>\$ (71,633)</b>	<b>\$ (625,000)</b>	<b>\$ (619,114)</b>
Beginning Fund Balance	\$ 0	\$ 750,464	\$ 750,464	\$ 678,832
Ending Fund Balance	<b>\$ 553,368</b>	<b>\$ 678,832</b>	<b>\$ 125,464</b>	<b>\$ 59,717</b>

Developer Fees charged by the District in 2021-22 were based on rates of \$3.79/ft<sup>2</sup>. residential, \$0.61/ft<sup>2</sup>. commercial) and are shared 50/50 with Santa Barbara Unified School District. The rates will be increased to \$4.79/ft<sup>2</sup>. residential, \$0.78/ft<sup>2</sup>. commercial in 2022-23 and forward. These fees will provide funding for new portable classrooms at La Patera and El Camino as well as the rental of the other portable classroom buildings at multiple sites.

## Fund 51 – Bond Interest and Redemption Fund

This fund is used for the repayment of bonds issued for an LEA (*Education Code sections 15125–15262*). Bonds may be issued either by the County Board of Supervisors on behalf of the school district, or by the school district. The County Auditor maintains control over the LEA’s Bond Interest and Redemption Fund. The County Treasurer must pay the principal and interest on the bonds from taxes levied by the County Auditor-Controller.

<b>FUND 51</b>	<b>Increase (Decrease)</b>	<b>2021-22 Unaudited Actuals</b>	<b>2021-22 Second Interim</b>	<b>2022-23 Adopted Budget</b>
<b><i>Revenues</i></b>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	(2)	17,214	17,216	17,216
Other Local Revenue	87,332	4,606,823	4,519,491	4,519,491
Transfers In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 87,330</b>	<b>\$ 4,624,037</b>	<b>\$ 4,536,707</b>	<b>\$ 4,536,707</b>
<b><i>Expenditures</i></b>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services and Other Operating Exp	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgoing	(627)	1,689,065	1,689,692	1,689,692
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ (627)</b>	<b>\$ 1,689,065</b>	<b>\$ 1,689,692</b>	<b>\$ 1,689,692</b>
<b>Net Increase (Decrease)</b>	<b>\$ 87,957</b>	<b>\$ 2,934,972</b>	<b>\$ 2,847,015</b>	<b>\$ 2,847,015</b>
Beginning Fund Balance	\$ (0)	\$ 2,292,778	\$ 2,292,778	\$ 5,227,750
Ending Fund Balance	<b>\$ 87,957</b>	<b>\$ 5,227,750</b>	<b>\$ 5,139,793</b>	<b>\$ 8,074,765</b>

This fund was established by Santa Barbara County to collect property taxes used to pay for principal and interest owed on the GUSD General Obligation Bonds (Measure M). The County is legally responsible for setting the property tax rates necessary to have sufficient monies on hand to closely match interest and principal (redemption or retirement) on the bonds. The District does not technically control this fund, but it is presented for informational purposes and to meet the legal disclosure requirements. Revenue and expenditure amounts are adjusted each year as taxes are collected and bond interest and principal payments are made.

A new Fund 55 has been set up to account for the 2020 Measure M payment of principal and interest separate from this bond issue, but both are reported here together.

## Fund 66 – Warehouse Revolving Fund

This fund is used primarily to maintain budget control and stock accounting of merchandise for District use (*Education Code Section 42830*). The Warehouse Revolving Fund (Fund 66) is reimbursed from various funds for amounts consumed by these user funds.

Expenses in Fund 66, Warehouse Revolving Fund, may include the purchase of stores to be placed in stock and the costs of receiving, storing, and delivering stores (*Education Code Section 42832*).

FUND 66	Increase (Decrease)	2021-22 Unaudited Actuals	2021-22 Second Interim	2022-23 Adopted Budget
<b><u>Revenues</u></b>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	(100,331)	174,669	275,000	275,000
Transfers In	-	-	-	-
<b>Total Revenues</b>	<b>\$ (100,331)</b>	<b>\$ 174,669</b>	<b>\$ 275,000</b>	<b>\$ 275,000</b>
<b><u>Expenditures</u></b>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	(80,687)	194,313	275,000	275,000
Services and Other Operating Exp	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgoing	-	-	-	-
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ (80,687)</b>	<b>\$ 194,313</b>	<b>\$ 275,000</b>	<b>\$ 275,000</b>
Net Increase (Decrease)	<b>\$ (19,643)</b>	<b>\$ (19,643)</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	\$ (0)	\$ 85,133	\$ 85,133	\$ 65,489
Ending Fund Balance	<b>\$ (19,644)</b>	<b>\$ 65,489</b>	<b>\$ 85,133</b>	<b>\$ 65,489</b>

A revolving fund of accounts for cash on hand, inventory stores, payables, and receivables. The variance is due to a reduction in warehouse transactions. Inventory has been significantly reduced as we downsize the number of items stored in the warehouse. We have seen significant reductions in activity in this fund, so the plan is to consolidate the activity from this fund into a locally restricted resource in the General Fund, this allowing for the closure of this extra fund.

## Fund 67/68 – Self-Insurance Fund

**Fund 67** is a fund used to separate monies received for property and liability deductibles from other operating funds of the district. (*Education Code Section 17566*) The District maintains a \$2,500 deductible liability insurance policy with SISC (Self Insurance Schools of California). This fund maintains a small reserve to make the deductible payment for lost, stolen or damaged district property.

**Fund 68** is a fund used to separate monies received for property and liability deductibles from other operating funds of the district (*Education Code Section 17566*). The District uses this fund to accumulate employer and employee payroll contributions for health/vision/dental insurance. Payments to vendors made from this fund include retiree purchases for insurance. Deposits recorded as revenues in the fund from employee and retiree contributions, and expenditures in the fund are to pay premiums throughout the year.

FUND 67/68	Increase (Decrease)	2021-22 Unaudited Actuals	2021-22 Second Interim	2022-23 Adopted Budget
<b><u>Revenues</u></b>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	-	-	-	-
Transfers In	(213,900)	5,134,917	5,348,817	5,348,817
<b>Total Revenues</b>	<b>\$ (213,900)</b>	<b>\$ 5,134,917</b>	<b>\$ 5,348,817</b>	<b>\$ 5,348,817</b>
<b><u>Expenditures</u></b>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services and Other Operating Exp	(245,052)	5,103,765	5,348,817	5,341,817
Capital Outlay	-	-	-	-
Other Outgoing	-	-	-	-
Transfer Out	1,820	1,820	-	-
<b>Total Expenditures</b>	<b>\$ (243,232)</b>	<b>\$ 5,105,585</b>	<b>\$ 5,348,817</b>	<b>\$ 5,341,817</b>
Net Increase (Decrease)	<b>\$ 29,332</b>	<b>\$ 29,332</b>	<b>\$ -</b>	<b>\$ 7,000</b>
Beginning Fund Balance	\$ 57,375	\$ 1,135,451	\$ 1,078,076	\$ 1,164,783
Ending Fund Balance	<b>\$ 86,707</b>	<b>\$ 1,164,783</b>	<b>\$ 1,078,076</b>	<b>\$ 1,171,783</b>

The State SACS software combines Funds 67 and 68 and is included in this report as a singular Self-Insurance Fund. Per auditor request, these funds will be eliminated and reported in other appropriate fund classifications.



## Fund 77 – Special Education Pass-Through Fund

This fund is used by the Administrative Unit (AU) of a multi-LEA Special Education Local Plan Area (SELPA) to account for special education revenues received from the state and passed through to the SELPA for distribution to other member LEAs. GUSD becomes a cash conduit and will receive all Special Education Funding from the State in one account and immediately transfer the funds to SELPA for distribution and should never carry a fund balance. Use of this fund replaces Fund 10.

<b>FUND 77</b>	<b>Increase (Decrease)</b>	<b>2021-22 Unaudited Actuals</b>	<b>2021-22 Second Interim</b>	<b>2022-23 Adopted Budget</b>
<b><i>Revenues</i></b>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	544	544	-	53,891,490
Funds Collected for Others	(2,976,768)	65,075,535	68,052,303	-
<b>Total Revenues</b>	<b>\$ (2,976,224)</b>	<b>\$ 65,076,079</b>	<b>\$ 68,052,303</b>	<b>\$ 53,891,490</b>
<b><i>Expenditures</i></b>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services and Other Operating Exp	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgoing	-	-	-	-
Funds Distributed for Others	(6,405,802)	61,646,501	68,052,303	53,891,490
<b>Total Expenditures</b>	<b>\$ (6,405,802)</b>	<b>\$ 61,646,501</b>	<b>\$ 68,052,303</b>	<b>\$ 53,891,490</b>
Net Increase (Decrease)	<b>\$ 3,429,578</b>	<b>\$ 3,429,578</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 3,429,578
Ending Fund Balance	<b>\$ 3,429,578</b>	<b>\$ 3,429,578</b>	<b>\$ -</b>	<b>\$ 3,429,578</b>

The new fund only shows activity for the May and June distribution of Funds for SELPA. Activity previously recorded in Fund 10 will now be recorded in this Fund 77 and Fund 10 will be retired.



G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	49,341,840.97	937,196.00	50,279,036.97	52,006,246.00	923,676.00	52,929,922.00	5.3%
2) Federal Revenue		8100-8299	266.34	5,679,547.98	5,679,814.32	0.00	1,773,025.69	1,773,025.69	-68.8%
3) Other State Revenue		8300-8599	1,033,693.09	10,539,251.69	11,572,944.78	2,380,319.00	6,642,792.68	9,023,111.68	-22.0%
4) Other Local Revenue		8600-8799	3,387,394.89	2,221,107.43	5,608,502.32	3,241,349.51	2,742,108.09	5,983,457.60	6.7%
5) TOTAL, REVENUES			53,763,195.29	19,377,103.10	73,140,298.39	57,627,914.51	12,081,602.46	69,709,516.97	-4.7%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	22,452,957.13	8,364,543.72	30,817,500.85	22,428,268.35	5,010,834.89	27,439,103.24	-11.0%
2) Classified Salaries		2000-2999	9,538,488.30	6,702,195.52	16,240,683.82	9,067,619.96	7,191,550.73	16,259,170.69	0.1%
3) Employee Benefits		3000-3999	8,347,104.19	10,512,392.67	18,859,496.86	9,425,368.74	7,304,153.01	16,729,521.75	-11.3%
4) Books and Supplies		4000-4999	1,905,568.27	1,183,457.17	3,089,025.44	2,256,408.87	922,772.36	3,179,181.23	2.9%
5) Services and Other Operating Expenditures		5000-5999	2,879,383.74	1,401,258.30	4,280,642.04	3,199,541.32	1,106,739.49	4,306,280.81	0.6%
6) Capital Outlay		6000-6999	420,814.15	10,225.50	431,039.65	170,000.00	58,500.00	228,500.00	-47.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	17,196.68	262,132.00	279,328.68	0.00	257,760.00	257,760.00	-7.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(96,789.28)	67,684.18	(29,105.10)	(1,546.00)	1,546.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			45,464,723.18	28,503,889.06	73,968,612.24	46,545,661.24	21,853,856.48	68,399,517.72	-7.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			8,298,472.11	(9,126,785.96)	(828,313.85)	11,082,253.27	(9,772,254.02)	1,309,999.25	-258.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,820.19	0.00	1,820.19	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	350,000.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	420,814.15	0.00	420,814.15	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,339,804.39)	9,339,804.39	0.00	(9,778,029.68)	9,778,029.68	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,267,170.05)	9,339,804.39	72,634.34	(10,128,029.68)	9,778,029.68	(350,000.00)	-581.9%

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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(968,697.94)	213,018.43	(755,679.51)	954,223.59	5,775.66	959,999.25	-227.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,089,804.26	1,826,983.25	13,916,787.51	11,889,137.32	2,488,896.68	14,378,034.00	3.3%
b) Audit Adjustments		9793	768,031.00	448,895.00	1,216,926.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			12,857,835.26	2,275,878.25	15,133,713.51	11,889,137.32	2,488,896.68	14,378,034.00	-5.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,857,835.26	2,275,878.25	15,133,713.51	11,889,137.32	2,488,896.68	14,378,034.00	-5.0%
2) Ending Balance, June 30 (E + F1e)			11,889,137.32	2,488,896.68	14,378,034.00	12,843,360.91	2,494,672.34	15,338,033.25	6.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	3,905.87	3,905.87	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,484,990.81	2,484,990.81	0.00	2,494,672.43	2,494,672.43	0.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	11,884,137.32	0.00	11,884,137.32	12,843,360.91	(0.09)	12,843,360.82	8.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	12,033,435.70	(1,907,756.42)	10,125,679.28				
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	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	195,334.24	0.00	195,334.24				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	373,766.51	5,046,713.44	5,420,479.95				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	51,957.88	6,359.23	58,317.11				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	3,905.87	3,905.87				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			12,659,494.33	3,149,222.12	15,808,716.45				
<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	416,140.57	204,356.10	620,496.67				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	649.44	0.00	649.44				
4) Current Loans		9640	353,567.00	0.00	353,567.00				
5) Unearned Revenue		9650	0.00	455,969.34	455,969.34				
6) TOTAL, LIABILITIES			770,357.01	660,325.44	1,430,682.45				
<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>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,889,137.32	2,488,896.68	14,378,034.00				

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	2,278,858.00	0.00	2,278,858.00	2,278,858.00	0.00	2,278,858.00	0.0%
Education Protection Account State Aid - Current Year		8012	698,322.00	0.00	698,322.00	678,701.00	0.00	678,701.00	-2.8%
State Aid - Prior Years		8019	1.23	0.00	1.23	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	175,866.14	0.00	175,866.14	175,866.00	0.00	175,866.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	37,990,196.55	0.00	37,990,196.55	40,081,874.00	0.00	40,081,874.00	5.5%
Unsecured Roll Taxes		8042	1,694,660.91	0.00	1,694,660.91	1,796,224.00	0.00	1,796,224.00	6.0%
Prior Years' Taxes		8043	104,817.13	0.00	104,817.13	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	10.64	0.00	10.64	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,399,108.37	0.00	6,399,108.37	6,994,723.00	0.00	6,994,723.00	9.3%
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>49,341,840.97</b>	<b>0.00</b>	<b>49,341,840.97</b>	<b>52,006,246.00</b>	<b>0.00</b>	<b>52,006,246.00</b>	<b>5.4%</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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	937,196.00	937,196.00	0.00	923,676.00	923,676.00	-1.4%
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>			<b>49,341,840.97</b>	<b>937,196.00</b>	<b>50,279,036.97</b>	<b>52,006,246.00</b>	<b>923,676.00</b>	<b>52,929,922.00</b>	<b>5.3%</b>
<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	761,330.21	761,330.21	0.00	799,776.00	799,776.00	5.0%
Special Education Discretionary Grants		8182	0.00	43,708.00	43,708.00	0.00	45,069.00	45,069.00	3.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	266.34	0.00	266.34	0.00	0.00	0.00	-100.0%
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		415,880.04	415,880.04		354,119.00	354,119.00	-14.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		78,426.00	78,426.00		77,318.00	77,318.00	-1.4%
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		170,749.99	170,749.99		84,591.00	84,591.00	-50.5%
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		81,176.00	81,176.00		78,789.00	78,789.00	-2.9%
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	4,128,277.74	4,128,277.74	0.00	333,363.69	333,363.69	-91.9%
<b>TOTAL, FEDERAL REVENUE</b>			266.34	5,679,547.98	5,679,814.32	0.00	1,773,025.69	1,773,025.69	-68.8%
<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	25,000.00	25,000.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	114,459.00	0.00	114,459.00	114,459.00	0.00	114,459.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	632,568.09	290,049.82	922,617.91	551,103.00	218,765.00	769,868.00	-16.6%
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		784,262.91	784,262.91		659,359.00	659,359.00	-15.9%
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	286,666.00	9,439,938.96	9,726,604.96	1,714,757.00	5,764,668.68	7,479,425.68	-23.1%
<b>TOTAL, OTHER STATE REVENUE</b>			1,033,693.09	10,539,251.69	11,572,944.78	2,380,319.00	6,642,792.68	9,023,111.68	-22.0%

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>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	790,293.11	0.00	790,293.11	779,479.00	0.00	779,479.00	-1.4%
Interest		8660	117,329.95	0.00	117,329.95	150,000.00	0.00	150,000.00	27.8%
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	276,284.26	0.00	276,284.26	233,053.00	0.00	233,053.00	-15.6%
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 (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,203,487.57	583,743.05	2,787,230.62	2,078,817.51	756,440.09	2,835,257.60	1.7%
Tuition		8710	0.00	42,585.00	42,585.00	0.00	71,234.00	71,234.00	67.3%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		1,594,779.38	1,594,779.38		1,914,434.00	1,914,434.00	20.0%
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>3,387,394.89</b>	<b>2,221,107.43</b>	<b>5,608,502.32</b>	<b>3,241,349.51</b>	<b>2,742,108.09</b>	<b>5,983,457.60</b>	<b>6.7%</b>
<b>TOTAL, REVENUES</b>			<b>53,763,195.29</b>	<b>19,377,103.10</b>	<b>73,140,298.39</b>	<b>57,627,914.51</b>	<b>12,081,602.46</b>	<b>69,709,516.97</b>	<b>-4.7%</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	18,240,588.08	7,371,276.31	25,611,864.39	19,063,219.70	3,803,460.30	22,866,680.00	-10.7%
Certificated Pupil Support Salaries		1200	1,064,585.52	676,909.35	1,741,494.87	1,039,713.00	820,403.95	1,860,116.95	6.8%
Certificated Supervisors' and Administrators' Salaries		1300	2,307,830.53	154,294.63	2,462,125.16	2,325,335.65	297,775.08	2,623,110.73	6.5%
Other Certificated Salaries		1900	839,953.00	162,063.43	1,002,016.43	0.00	89,195.56	89,195.56	-91.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>22,452,957.13</b>	<b>8,364,543.72</b>	<b>30,817,500.85</b>	<b>22,428,268.35</b>	<b>5,010,834.89</b>	<b>27,439,103.24</b>	<b>-11.0%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	198,958.37	3,323,391.64	3,522,350.01	383,258.00	3,460,260.29	3,843,518.29	9.1%
Classified Support Salaries		2200	2,781,574.87	873,344.24	3,654,919.11	2,782,400.41	865,008.97	3,647,409.38	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	309,800.44	152,051.98	461,852.42	308,714.00	277,936.05	586,650.05	27.0%
Clerical, Technical and Office Salaries		2400	2,967,632.08	312,687.02	3,280,319.10	2,812,109.75	444,406.04	3,256,515.79	-0.7%
Other Classified Salaries		2900	3,280,522.54	2,040,720.64	5,321,243.18	2,781,137.80	2,143,939.38	4,925,077.18	-7.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>9,538,488.30</b>	<b>6,702,195.52</b>	<b>16,240,683.82</b>	<b>9,067,619.96</b>	<b>7,191,550.73</b>	<b>16,259,170.69</b>	<b>0.1%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	3,570,522.84	7,489,043.52	11,059,566.36	4,118,565.26	4,056,408.10	8,174,973.36	-26.1%
PERS		3201-3202	1,705,660.56	1,403,960.71	3,109,621.27	2,218,597.34	1,828,935.88	4,047,533.22	30.2%
OASDI/Medicare/Alternative		3301-3302	1,024,911.35	626,011.97	1,650,923.32	962,521.27	612,818.93	1,575,340.20	-4.6%
Health and Welfare Benefits		3401-3402	1,585,144.71	812,218.95	2,397,363.66	1,515,161.29	570,681.49	2,085,842.78	-13.0%
Unemployment Insurance		3501-3502	151,625.90	72,380.39	224,006.29	146,206.94	58,234.40	204,441.34	-8.7%
Workers' Compensation		3601-3602	292,438.83	108,777.13	401,215.96	447,516.64	177,074.21	624,590.85	55.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	16,800.00	0.00	16,800.00	16,800.00	0.00	16,800.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,347,104.19</b>	<b>10,512,392.67</b>	<b>18,859,496.86</b>	<b>9,425,368.74</b>	<b>7,304,153.01</b>	<b>16,729,521.75</b>	<b>-11.3%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	336,165.75	336,165.75	249,275.41	218,765.00	468,040.41	39.2%
Books and Other Reference Materials		4200	969.22	4,553.38	5,522.60	0.00	2,783.64	2,783.64	-49.6%
Materials and Supplies		4300	1,243,635.69	526,575.27	1,770,210.96	1,466,870.33	460,650.19	1,927,520.52	8.9%
Noncapitalized Equipment		4400	659,679.86	314,887.29	974,567.15	537,763.13	238,573.53	776,336.66	-20.3%
Food		4700	1,283.50	1,275.48	2,558.98	2,500.00	2,000.00	4,500.00	75.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,905,568.27</b>	<b>1,183,457.17</b>	<b>3,089,025.44</b>	<b>2,256,408.87</b>	<b>922,772.36</b>	<b>3,179,181.23</b>	<b>2.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	78,668.28	31,643.86	110,312.14	89,275.05	71,459.20	160,734.25	45.7%
Dues and Memberships		5300	85,544.55	605.00	86,149.55	121,425.00	0.00	121,425.00	40.9%
Insurance		5400 - 5450	397,475.47	7,175.00	404,650.47	404,785.00	7,175.00	411,960.00	1.8%
Operations and Housekeeping Services		5500	809,851.60	0.00	809,851.60	861,713.17	0.00	861,713.17	6.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	97,520.27	98,858.73	196,379.00	104,700.00	97,100.00	201,800.00	2.8%
Transfers of Direct Costs		5710	(35,685.50)	35,685.50	0.00	(39,107.10)	39,107.00	(0.10)	New
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	1,337,251.93	1,148,686.67	2,485,938.60	1,529,693.37	891,578.29	2,421,271.66	-2.6%
Communications		5900	108,757.14	78,603.54	187,360.68	127,056.83	320.00	127,376.83	-32.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,879,383.74</b>	<b>1,401,258.30</b>	<b>4,280,642.04</b>	<b>3,199,541.32</b>	<b>1,106,739.49</b>	<b>4,306,280.81</b>	<b>0.6%</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	420,814.15	10,225.50	431,039.65	150,000.00	25,000.00	175,000.00	-59.4%
Equipment Replacement		6500	0.00	0.00	0.00	20,000.00	33,500.00	53,500.00	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>420,814.15</b>	<b>10,225.50</b>	<b>431,039.65</b>	<b>170,000.00</b>	<b>58,500.00</b>	<b>228,500.00</b>	<b>-47.0%</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	78,499.00	78,499.00	0.00	77,246.00	77,246.00	-1.6%
Payments to County Offices		7142	0.00	89,316.00	89,316.00	0.00	86,197.00	86,197.00	-3.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	17,196.68	94,317.00	111,513.68	0.00	94,317.00	94,317.00	-15.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>17,196.68</b>	<b>262,132.00</b>	<b>279,328.68</b>	<b>0.00</b>	<b>257,760.00</b>	<b>257,760.00</b>	<b>-7.7%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(67,684.18)	67,684.18	0.00	(1,546.00)	1,546.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(29,105.10)	0.00	(29,105.10)	0.00	0.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(96,789.28)</b>	<b>67,684.18</b>	<b>(29,105.10)</b>	<b>(1,546.00)</b>	<b>1,546.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>45,464,723.18</b>	<b>28,503,889.06</b>	<b>73,968,612.24</b>	<b>46,545,661.24</b>	<b>21,853,856.48</b>	<b>68,399,517.72</b>	<b>-7.5%</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>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	1,820.19	0.00	1,820.19	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,820.19	0.00	1,820.19	0.00	0.00	0.00	-100.0%
<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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	350,000.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			350,000.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.0%
<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	420,814.15	0.00	420,814.15	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES			420,814.15	0.00	420,814.15	0.00	0.00	0.00	-100.0%
<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	(9,339,804.39)	9,339,804.39	0.00	(9,778,029.68)	9,778,029.68	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			(9,339,804.39)	9,339,804.39	0.00	(9,778,029.68)	9,778,029.68	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(9,267,170.05)	9,339,804.39	72,634.34	(10,128,029.68)	9,778,029.68	(350,000.00)	-581.9%

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	49,341,840.97	937,196.00	50,279,036.97	52,006,246.00	923,676.00	52,929,922.00	5.3%
2) Federal Revenue		8100-8299	266.34	5,679,547.98	5,679,814.32	0.00	1,773,025.69	1,773,025.69	-68.8%
3) Other State Revenue		8300-8599	1,033,693.09	10,539,251.69	11,572,944.78	2,380,319.00	6,642,792.68	9,023,111.68	-22.0%
4) Other Local Revenue		8600-8799	3,387,394.89	2,221,107.43	5,608,502.32	3,241,349.51	2,742,108.09	5,983,457.60	6.7%
5) TOTAL REVENUES			53,763,195.29	19,377,103.10	73,140,298.39	57,627,914.51	12,081,602.46	69,709,516.97	-4.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		26,825,900.37	21,756,455.60	48,582,355.97	29,890,866.91	14,136,982.72	44,027,849.63	-9.4%
2) Instruction - Related Services	2000-2999		5,168,820.04	1,375,621.27	6,544,441.31	4,965,512.07	1,677,471.76	6,642,983.83	1.5%
3) Pupil Services	3000-3999		3,230,410.30	1,541,161.21	4,771,571.51	2,966,277.40	1,976,947.09	4,943,224.49	3.6%
4) Ancillary Services	4000-4999		0.00	1,033,197.00	1,033,197.00	0.00	1,605,704.07	1,605,704.07	55.4%
5) Community Services	5000-5999		111,232.42	0.00	111,232.42	58,911.72	0.00	58,911.72	-47.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,273,256.34	303,279.07	6,576,535.41	4,539,874.65	58,087.00	4,597,961.65	-30.1%
8) Plant Services	8000-8999		3,837,907.03	2,232,042.91	6,069,949.94	4,124,218.49	2,140,903.84	6,265,122.33	3.2%
9) Other Outgo	9000-9999	Except 7600-7699	17,196.68	262,132.00	279,328.68	0.00	257,760.00	257,760.00	-7.7%
10) TOTAL EXPENDITURES			45,464,723.18	28,503,889.06	73,968,612.24	46,545,661.24	21,853,856.48	68,399,517.72	-7.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			8,298,472.11	(9,126,785.96)	(828,313.85)	11,082,253.27	(9,772,254.02)	1,309,999.25	-258.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,820.19	0.00	1,820.19	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	350,000.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	420,814.15	0.00	420,814.15	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,339,804.39)	9,339,804.39	0.00	(9,778,029.68)	9,778,029.68	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(9,267,170.05)	9,339,804.39	72,634.34	(10,128,029.68)	9,778,029.68	(350,000.00)	-581.9%

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>			(968,697.94)	213,018.43	(755,679.51)	954,223.59	5,775.66	959,999.25	-227.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,089,804.26	1,826,983.25	13,916,787.51	11,889,137.32	2,488,896.68	14,378,034.00	3.3%
b) Audit Adjustments		9793	768,031.00	448,895.00	1,216,926.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			12,857,835.26	2,275,878.25	15,133,713.51	11,889,137.32	2,488,896.68	14,378,034.00	-5.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,857,835.26	2,275,878.25	15,133,713.51	11,889,137.32	2,488,896.68	14,378,034.00	-5.0%
2) Ending Balance, June 30 (E + F1e)			11,889,137.32	2,488,896.68	14,378,034.00	12,843,360.91	2,494,672.34	15,338,033.25	6.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	3,905.87	3,905.87	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	2,484,990.81	2,484,990.81	0.00	2,494,672.43	2,494,672.43	0.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	11,884,137.32	0.00	11,884,137.32	12,843,360.91	(0.09)	12,843,360.82	8.1%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
6230	California Clean Energy Jobs Act	90,092.46	89,092.46
6266	Educator Effectiveness, FY 2021-22	758,711.83	544,301.60
6300	Lottery: Instructional Materials	81,604.16	85,510.03
6537	Special Ed: Learning Recovery Support	165,661.00	165,661.00
6547	Special Education Early Intervention Preschool Grant	281,698.00	338,262.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	25,000.00
7311	Classified School Employee Professional Development Block Grant	31,683.00	31,683.00
7510	Low-Performing Students Block Grant	3,809.00	3,809.00
9010	Other Restricted Local	1,046,731.36	1,211,353.34
Total, Restricted Balance		<u>2,484,990.81</u>	<u>2,494,672.43</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	8.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			8.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11.18	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11.18	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3.18)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	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>			(3.18)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3.18	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3.18	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3.18	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			0.00		
<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) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<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	8.00	0.00	-100.0%
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%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Interest					
		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			8.00	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>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	11.18	0.00	-100.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11.18	0.00	-100.0%
<b>TOTAL EXPENDITURES</b>			<b>11.18</b>	<b>0.00</b>	<b>-100.0%</b>

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	8.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			8.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	11.18	0.00	-100.0%
10) TOTAL, EXPENDITURES			11.18	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(3.18)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	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>			(3.18)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3.18	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3.18	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3.18	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<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	23,400.00	0.00	-100.0%
3) Other State Revenue		8300-8599	490,176.00	480,699.00	-1.9%
4) Other Local Revenue		8600-8799	8,384.99	18,050.00	115.3%
5) TOTAL, REVENUES			521,960.99	498,749.00	-4.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	158,120.10	150,468.00	-4.8%
2) Classified Salaries		2000-2999	172,159.01	177,100.82	2.9%
3) Employee Benefits		3000-3999	145,968.44	144,682.08	-0.9%
4) Books and Supplies		4000-4999	7,822.39	13,539.05	73.1%
5) Services and Other Operating Expenditures		5000-5999	6,333.45	12,959.05	104.6%
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	29,105.10	0.00	-100.0%
9) TOTAL, EXPENDITURES			519,508.49	498,749.00	-4.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,452.50	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	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>			2,452.50	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,947.50	23,400.00	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,947.50	23,400.00	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,947.50	23,400.00	11.7%
2) Ending Balance, June 30 (E + F1e)			23,400.00	23,400.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			23,400.00	23,400.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	58,429.33		
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	25,947.58		
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			84,376.91		
<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	242.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	41,295.92		
4) Current Loans		9640			
5) Unearned Revenue		9650	19,438.99		
6) TOTAL, LIABILITIES			60,976.91		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			23,400.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	23,400.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>23,400.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	467,182.00	467,182.00	0.0%
All Other State Revenue	All Other	8590	22,994.00	13,517.00	-41.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>490,176.00</b>	<b>480,699.00</b>	<b>-1.9%</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%
Interest		8660	474.60	1,050.00	121.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	7,910.39	17,000.00	114.9%
All Other Fees and Contracts		8689	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>			<b>8,384.99</b>	<b>18,050.00</b>	<b>115.3%</b>
<b>TOTAL, REVENUES</b>			<b>521,960.99</b>	<b>498,749.00</b>	<b>-4.4%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	21,427.92	20,258.00	-5.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,007.18	0.00	-100.0%
Other Certificated Salaries		1900	126,685.00	130,210.00	2.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>158,120.10</b>	<b>150,468.00</b>	<b>-4.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	163,141.89	171,209.08	4.9%
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	8,630.90	5,891.74	-31.7%
Other Classified Salaries		2900	386.22	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>172,159.01</b>	<b>177,100.82</b>	<b>2.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	43,055.56	34,475.24	-19.9%
PERS		3201-3202	46,495.53	52,577.64	13.1%
OASDI/Medicare/Alternative		3301-3302	16,755.20	16,957.45	1.2%
Health and Welfare Benefits		3401-3402	34,709.33	34,593.66	-0.3%
Unemployment Insurance		3501-3502	1,515.27	1,497.05	-1.2%
Workers' Compensation		3601-3602	3,437.55	4,581.04	33.3%
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>145,968.44</b>	<b>144,682.08</b>	<b>-0.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	1,195.66	1,195.66	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,877.64	7,332.25	24.7%
Noncapitalized Equipment		4400	749.09	4,011.14	435.5%
Food		4700	0.00	1,000.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,822.39</b>	<b>13,539.05</b>	<b>73.1%</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	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,333.45	12,959.05	104.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,333.45</b>	<b>12,959.05</b>	<b>104.6%</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%
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>					
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>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	29,105.10	0.00	-100.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>29,105.10</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>519,508.49</b>	<b>498,749.00</b>	<b>-4.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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	23,400.00	0.00	-100.0%
3) Other State Revenue		8300-8599	490,176.00	480,699.00	-1.9%
4) Other Local Revenue		8600-8799	8,384.99	18,050.00	115.3%
5) TOTAL, REVENUES			521,960.99	498,749.00	-4.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,195.66	1,195.66	0.0%
2) Instruction - Related Services	2000-2999		12,662.02	0.00	-100.0%
3) Pupil Services	3000-3999		0.00	1,000.00	New
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		476,545.71	496,553.34	4.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		29,105.10	0.00	-100.0%
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			519,508.49	498,749.00	-4.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,452.50	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	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>			2,452.50	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	20,947.50	23,400.00	11.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			20,947.50	23,400.00	11.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			20,947.50	23,400.00	11.7%
2) Ending Balance, June 30 (E + F1e)					
			23,400.00	23,400.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	23,400.00	23,400.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
5058	Child Development: Coronavirus Response and Relief Supple	23,400.00	23,400.00
Total, Restricted Balance		<u>23,400.00</u>	<u>23,400.00</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	2,969,940.61	720,472.61	-75.7%
3) Other State Revenue		8300-8599	163,073.94	1,569,174.31	862.2%
4) Other Local Revenue		8600-8799	14,450.31	6,500.00	-55.0%
5) TOTAL, REVENUES			3,147,464.86	2,296,146.92	-27.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	904,872.05	930,274.76	2.8%
3) Employee Benefits		3000-3999	304,708.08	347,876.46	14.2%
4) Books and Supplies		4000-4999	838,628.37	787,577.74	-6.1%
5) Services and Other Operating Expenditures		5000-5999	37,500.83	91,325.97	143.5%
6) Capital Outlay		6000-6999	6,367.27	220,000.00	3355.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,092,076.60	2,377,054.93	13.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,055,388.26	(80,908.01)	-107.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,055,388.26	(80,908.01)	-107.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,707,430.70	2,898,640.38	69.8%
b) Audit Adjustments		9793	135,821.42	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,843,252.12	2,898,640.38	57.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,843,252.12	2,898,640.38	57.3%
2) Ending Balance, June 30 (E + F1e)			2,898,640.38	2,817,732.37	-2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,862.38	0.00	-100.0%
Stores		9712	20,232.67	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,875,545.33	2,837,732.37	-1.3%
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	(20,000.00)	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,530,435.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,862.38		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	200.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	394,205.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	20,232.67		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,947,936.11		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	32,509.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	16,785.83		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			49,295.73		
<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)			2,898,640.38		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,966,877.61	720,472.61	-75.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	3,063.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,969,940.61</b>	<b>720,472.61</b>	<b>-75.7%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	163,073.94	1,569,174.31	862.2%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>163,073.94</b>	<b>1,569,174.31</b>	<b>862.2%</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	2,362.38	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,265.77	4,000.00	-51.6%
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	3,822.16	2,500.00	-34.6%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>14,450.31</b>	<b>6,500.00</b>	<b>-55.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,147,464.86</b>	<b>2,296,146.92</b>	<b>-27.0%</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	732,497.79	763,212.52	4.2%
Classified Supervisors' and Administrators' Salaries		2300	120,666.08	126,497.04	4.8%
Clerical, Technical and Office Salaries		2400	51,708.18	38,365.20	-25.8%
Other Classified Salaries		2900	0.00	2,200.00	New
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>904,872.05</b>	<b>930,274.76</b>	<b>2.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	174,128.26	208,282.54	19.6%
OASDI/Medicare/Alternative		3301-3302	65,114.36	67,259.54	3.3%
Health and Welfare Benefits		3401-3402	55,643.83	54,486.40	-2.1%
Unemployment Insurance		3501-3502	4,256.26	4,396.10	3.3%
Workers' Compensation		3601-3602	5,565.37	13,451.88	141.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>304,708.08</b>	<b>347,876.46</b>	<b>14.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	28,177.10	26,890.00	-4.6%
Noncapitalized Equipment		4400	17,420.14	18,010.00	3.4%
Food		4700	793,031.13	742,677.74	-6.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>838,628.37</b>	<b>787,577.74</b>	<b>-6.1%</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	2,274.63	2,500.00	9.9%
Dues and Memberships		5300	2,353.45	1,250.00	-46.9%
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	3,482.75	19,000.00	445.5%
Transfers of Direct Costs		5710	0.00	0.10	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	29,390.00	68,575.87	133.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>37,500.83</b>	<b>91,325.97</b>	<b>143.5%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	200,000.00	New
Equipment		6400	6,367.27	20,000.00	214.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>6,367.27</b>	<b>220,000.00</b>	<b>3355.2%</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>2,092,076.60</b>	<b>2,377,054.93</b>	<b>13.6%</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%
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	2,969,940.61	720,472.61	-75.7%
3) Other State Revenue		8300-8599	163,073.94	1,569,174.31	862.2%
4) Other Local Revenue		8600-8799	14,450.31	6,500.00	-55.0%
5) TOTAL, REVENUES			3,147,464.86	2,296,146.92	-27.0%
<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		2,092,076.60	2,177,054.93	4.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	200,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,092,076.60	2,377,054.93	13.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,055,388.26	(80,908.01)	-107.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,055,388.26	(80,908.01)	-107.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,707,430.70	2,898,640.38	69.8%
b) Audit Adjustments					
		9793	135,821.42	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,843,252.12	2,898,640.38	57.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,843,252.12	2,898,640.38	57.3%
2) Ending Balance, June 30 (E + F1e)					
			2,898,640.38	2,817,732.37	-2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	2,862.38	0.00	-100.0%
Stores					
		9712	20,232.67	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,875,545.33	2,837,732.37	-1.3%
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	(20,000.00)	New

<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	1,408,513.84	1,388,671.83
5330	Child Nutrition: Summer Food Service Program Operations	1,353,813.74	1,353,813.64
7027	Child Nutrition: COVID State Supplemental Meal Reimbusem	113,217.75	95,246.90
Total, Restricted Balance		2,875,545.33	2,837,732.37

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	1,896.62	2,500.00	31.8%
5) TOTAL, REVENUES			1,896.62	2,500.00	31.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,891.00	10,000.00	157.0%
5) Services and Other Operating Expenditures		5000-5999	502,722.87	565,000.00	12.4%
6) Capital Outlay		6000-6999	7,890.00	50,000.00	533.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			514,503.87	625,000.00	21.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(512,607.25)	(622,500.00)	21.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	350,000.00	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			350,000.00	350,000.00	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>			(162,607.25)	(272,500.00)	67.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	697,415.85	534,808.60	-23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			697,415.85	534,808.60	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			697,415.85	534,808.60	-23.3%
2) Ending Balance, June 30 (E + F1e)			534,808.60	262,308.60	-51.0%
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	534,808.60	262,308.60	-51.0%
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	581,575.65		
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	436.56		
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			582,012.21		
<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	47,203.61		
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			47,203.61		
<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)			534,808.60		

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%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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					
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	1,896.62	2,500.00	31.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	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>			1,896.62	2,500.00	31.8%
<b>TOTAL, REVENUES</b>			1,896.62	2,500.00	31.8%



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	10,000.00	New
Noncapitalized Equipment		4400	3,891.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,891.00	10,000.00	157.0%

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	338,844.36	365,000.00	7.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	163,878.51	200,000.00	22.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>502,722.87</b>	<b>565,000.00</b>	<b>12.4%</b>
<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	7,890.00	0.00	-100.0%
Equipment Replacement		6500	0.00	50,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>7,890.00</b>	<b>50,000.00</b>	<b>533.7%</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>TOTAL, EXPENDITURES</b>			<b>514,503.87</b>	<b>625,000.00</b>	<b>21.5%</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	350,000.00	350,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			350,000.00	350,000.00	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)			350,000.00	350,000.00	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	1,896.62	2,500.00	31.8%
5) TOTAL, REVENUES			1,896.62	2,500.00	31.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		514,503.87	625,000.00	21.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			514,503.87	625,000.00	21.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(512,607.25)	(622,500.00)	21.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	350,000.00	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			350,000.00	350,000.00	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>			(162,607.25)	(272,500.00)	67.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	697,415.85	534,808.60	-23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			697,415.85	534,808.60	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			697,415.85	534,808.60	-23.3%
2) Ending Balance, June 30 (E + F1e)			534,808.60	262,308.60	-51.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	534,808.60	262,308.60	-51.0%
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>
<hr/>		<hr/>	
	Total, Restricted Balance	0.00	0.00
		<hr/>	

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	23,877.80	0.00	-100.0%
5) TOTAL, REVENUES			23,877.80	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	82,282.00	250,000.00	203.8%
6) Capital Outlay		6000-6999	0.00	350,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			82,282.00	600,000.00	629.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(58,404.20)	(600,000.00)	927.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,352.40	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			3,352.40	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>			(55,051.80)	(600,000.00)	989.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,523,295.13	5,468,243.33	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,523,295.13	5,468,243.33	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,523,295.13	5,468,243.33	-1.0%
2) Ending Balance, June 30 (E + F1e)			5,468,243.33	4,868,243.33	-11.0%
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			5,468,243.33	4,868,243.33	-11.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,462,954.49		
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	8,411.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	649.44		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,472,015.83		
<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	3,772.50		
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			3,772.50		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,468,243.33		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	23,877.80	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,877.80	0.00	-100.0%
TOTAL, REVENUES			23,877.80	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<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	82,282.00	250,000.00	203.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			82,282.00	250,000.00	203.8%
<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	340,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	10,000.00	New
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	350,000.00	New
<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>			82,282.00	600,000.00	629.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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	3,352.40	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			3,352.40	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)			3,352.40	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	23,877.80	0.00	-100.0%
5) TOTAL, REVENUES			23,877.80	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		39,062.50	500,000.00	1180.0%
9) Other Outgo	9000-9999	Except 7600-7699	43,219.50	100,000.00	131.4%
10) TOTAL, EXPENDITURES			82,282.00	600,000.00	629.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(58,404.20)	(600,000.00)	927.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,352.40	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			3,352.40	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>			(55,051.80)	(600,000.00)	989.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,523,295.13	5,468,243.33	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,523,295.13	5,468,243.33	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,523,295.13	5,468,243.33	-1.0%
2) Ending Balance, June 30 (E + F1e)			5,468,243.33	4,868,243.33	-11.0%
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			5,468,243.33	4,868,243.33	-11.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
9010	Other Restricted Local	5,468,243.33	4,868,243.33
Total, Restricted Balance		<u>5,468,243.33</u>	<u>4,868,243.33</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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	49,159.72	55,000.00	11.9%
5) TOTAL, REVENUES			49,159.72	55,000.00	11.9%
<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	120,792.50	263,350.00	118.0%
6) Capital Outlay		6000-6999	0.00	410,764.38	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			120,792.50	674,114.38	458.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(71,632.78)	(619,114.38)	764.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(71,632.78)	(619,114.38)	764.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	750,464.38	678,831.60	-9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			750,464.38	678,831.60	-9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			750,464.38	678,831.60	-9.5%
2) Ending Balance, June 30 (E + F1e)			678,831.60	59,717.22	-91.2%
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			678,831.60	59,717.22	-91.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	709,897.96		
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	1,082.39		
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			710,980.35		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	32,148.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			32,148.75		
<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)			678,831.60		

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>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	3,112.52	5,000.00	60.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	46,047.20	50,000.00	8.6%
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>			49,159.72	55,000.00	11.9%
<b>TOTAL, REVENUES</b>			49,159.72	55,000.00	11.9%

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	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%

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	58,350.00	75,000.00	28.5%
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	62,442.50	188,350.00	201.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>120,792.50</b>	<b>263,350.00</b>	<b>118.0%</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	410,764.38	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>410,764.38</b>	<b>New</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>120,792.50</b>	<b>674,114.38</b>	<b>458.1%</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>					
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)			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	49,159.72	55,000.00	11.9%
5) TOTAL, REVENUES			49,159.72	55,000.00	11.9%
<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		120,792.50	674,114.38	458.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			120,792.50	674,114.38	458.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(71,632.78)	(619,114.38)	764.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(71,632.78)	(619,114.38)	764.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	750,464.38	678,831.60	-9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			750,464.38	678,831.60	-9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			750,464.38	678,831.60	-9.5%
2) Ending Balance, June 30 (E + F1e)			678,831.60	59,717.22	-91.2%
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			678,831.60	59,717.22	-91.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
9010	Other Restricted Local	678,831.60	59,717.22
Total, Restricted Balance		<u>678,831.60</u>	<u>59,717.22</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	17,213.88	17,216.00	0.0%
4) Other Local Revenue		8600-8799	4,606,823.13	4,519,491.00	-1.9%
5) TOTAL, REVENUES			4,624,037.01	4,536,707.00	-1.9%
<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	1,689,064.67	1,689,692.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,689,064.67	1,689,692.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,934,972.34	2,847,015.00	-3.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	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>			2,934,972.34	2,847,015.00	-3.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,292,777.80	5,227,750.14	128.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,292,777.80	5,227,750.14	128.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,292,777.80	5,227,750.14	128.0%
2) Ending Balance, June 30 (E + F1e)			5,227,750.14	8,074,765.14	54.5%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,227,750.14	8,074,765.14	54.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,220,600.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,150.01		
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			5,227,750.14		
<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)			5,227,750.14		

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	17,213.88	17,216.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			17,213.88	17,216.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	4,446,942.04	4,431,329.00	-0.4%
Unsecured Roll		8612	58,052.73	59,262.00	2.1%
Prior Years' Taxes		8613	7,871.80	0.00	-100.0%
Supplemental Taxes		8614	80,841.79	20,700.00	-74.4%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	13,114.77	8,200.00	-37.5%
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>			4,606,823.13	4,519,491.00	-1.9%
<b>TOTAL, REVENUES</b>			4,624,037.01	4,536,707.00	-1.9%

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	1,165,000.00	1,165,000.00	0.0%
Bond Interest and Other Service Charges		7434	524,064.67	524,692.00	0.1%
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>1,689,064.67</b>	<b>1,689,692.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,689,064.67</b>	<b>1,689,692.00</b>	<b>0.0%</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	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	17,213.88	17,216.00	0.0%
4) Other Local Revenue		8600-8799	4,606,823.13	4,519,491.00	-1.9%
5) TOTAL, REVENUES			4,624,037.01	4,536,707.00	-1.9%
<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	1,689,064.67	1,689,692.00	0.0%
10) TOTAL, EXPENDITURES			1,689,064.67	1,689,692.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,934,972.34	2,847,015.00	-3.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	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>			2,934,972.34	2,847,015.00	-3.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,292,777.80	5,227,750.14	128.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,292,777.80	5,227,750.14	128.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,292,777.80	5,227,750.14	128.0%
2) Ending Balance, June 30 (E + F1e)			5,227,750.14	8,074,765.14	54.5%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	5,227,750.14	8,074,765.14	54.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<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	174,669.31	275,000.00	57.4%
5) TOTAL, REVENUES			174,669.31	275,000.00	57.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	194,312.64	275,000.00	41.5%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			194,312.64	275,000.00	41.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(19,643.33)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	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 NET POSITION (C + D4)</b>			(19,643.33)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	85,132.53	65,489.20	-23.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,132.53	65,489.20	-23.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			85,132.53	65,489.20	-23.1%
2) Ending Net Position, June 30 (E + F1e)			65,489.20	65,489.20	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	65,489.20	65,489.20	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	61,731.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	17,528.53		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			79,259.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	13,535.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	235.36		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			13,770.51		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			65,489.20		



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	174,669.31	275,000.00	57.4%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			174,669.31	275,000.00	57.4%
<b>TOTAL, REVENUES</b>			174,669.31	275,000.00	57.4%

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	194,312.64	275,000.00	41.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			194,312.64	275,000.00	41.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			194,312.64	275,000.00	41.5%

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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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	174,669.31	275,000.00	57.4%
5) TOTAL, REVENUES			174,669.31	275,000.00	57.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		194,312.64	275,000.00	41.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			194,312.64	275,000.00	41.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(19,643.33)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	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 NET POSITION (C + D4)</b>			(19,643.33)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	85,132.53	65,489.20	-23.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,132.53	65,489.20	-23.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			85,132.53	65,489.20	-23.1%
2) Ending Net Position, June 30 (E + F1e)			65,489.20	65,489.20	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	65,489.20	65,489.20	0.0%



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	5,134,917.13	5,348,817.00	4.2%
5) TOTAL, REVENUES			5,134,917.13	5,348,817.00	4.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	5,103,764.95	5,341,817.00	4.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,103,764.95	5,341,817.00	4.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			31,152.18	7,000.00	-77.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,820.19	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,820.19)	0.00	-100.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			29,331.99	7,000.00	-76.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,135,451.15	1,164,783.14	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,135,451.15	1,164,783.14	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,135,451.15	1,164,783.14	2.6%
2) Ending Net Position, June 30 (E + F1e)			1,164,783.14	1,171,783.14	0.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,164,783.14	1,171,783.14	0.6%

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	1,150,847.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	1,404.35		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,463.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	2,821.50		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			1,164,536.75		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	(246.39)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			(246.39)		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,164,783.14		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,347.31	7,025.00	199.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	5,132,569.82	5,341,792.00	4.1%
All Other Fees and Contracts		8689	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>			5,134,917.13	5,348,817.00	4.2%
<b>TOTAL, REVENUES</b>			5,134,917.13	5,348,817.00	4.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<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>					
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,103,764.95	5,341,817.00	4.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>5,103,764.95</b>	<b>5,341,817.00</b>	<b>4.7%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>5,103,764.95</b>	<b>5,341,817.00</b>	<b>4.7%</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	1,820.19	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,820.19	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,820.19)	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	5,134,917.13	5,348,817.00	4.2%
5) TOTAL, REVENUES			5,134,917.13	5,348,817.00	4.2%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		5,103,764.95	5,341,817.00	4.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			5,103,764.95	5,341,817.00	4.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			31,152.18	7,000.00	-77.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,820.19	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,820.19)	0.00	-100.0%



Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			29,331.99	7,000.00	-76.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,135,451.15	1,164,783.14	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,135,451.15	1,164,783.14	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,135,451.15	1,164,783.14	2.6%
2) Ending Net Position, June 30 (E + F1e)			1,164,783.14	1,171,783.14	0.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,164,783.14	1,171,783.14	0.6%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. ADDITIONS</b>					
1) Other Local Revenue		8600-8799	543.93	0.00	-100.0%
2) Funds Collected for Others		8800	65,075,535.03	53,891,490.00	-17.2%
3) TOTAL, ADDITIONS			65,076,078.96	53,891,490.00	-17.2%
<b>B. DEDUCTIONS</b>					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	61,646,501.15	53,891,490.00	-12.6%
9) TOTAL, DEDUCTIONS			61,646,501.15	53,891,490.00	-12.6%
<b>C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)</b>			3,429,577.81	0.00	-100.0%
<b>D. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	3,429,577.81	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	3,429,577.81	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	3,429,577.81	New
2) Ending Net Position, June 30 (C + D1e)			3,429,577.81	3,429,577.81	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	3,429,577.81	3,429,577.81	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,429,577.81		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			3,429,577.81		
<b>F. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>G. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			0.00		
<b>H. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>I. NET POSITION</b>					
Net Position, June 30 (E6 + F2) - (G4 + H2)			3,429,577.81		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>TOTAL ADDITIONS</b>					
Interest		8660	543.93	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	65,075,535.03	53,891,490.00	-17.2%
<b>TOTAL, ADDITIONS</b>			65,076,078.96	53,891,490.00	-17.2%
<b>TOTAL DEDUCTIONS</b>					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	61,646,501.15	53,891,490.00	-12.6%
<b>TOTAL, DEDUCTIONS</b>			61,646,501.15	53,891,490.00	-12.6%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>			#N/A		
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	543.93	0.00	-100.0%
5) TOTAL, REVENUES			65,076,078.96	53,891,490.00	-17.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>			#N/A		
1) Instruction	1000-1999				0.0%
2) Instruction - Related Services	2000-2999				0.0%
3) Pupil Services	3000-3999				0.0%
4) Ancillary Services	4000-4999				0.0%
5) Community Services	5000-5999				0.0%
6) Enterprise	6000-6999				0.0%
7) General Administration	7000-7999				0.0%
8) Plant Services	8000-8999				0.0%
9) Other Outgo	9000-9999	Except 7600-7699			0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES</b>					
<b>OVER EXPENDITURES BEFORE OTHER</b>					
<b>FINANCING SOURCES AND USES (A5 - B10)</b>			65,076,078.96	53,891,490.00	-17.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND</b>					
<b>BALANCE (C + D4)</b>			65,076,078.96	53,891,490.00	-17.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,429,577.81	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,429,577.81	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,429,577.81	New
2) Ending Balance, June 30 (E + F1e)			3,429,577.81	3,429,577.81	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					#N/A
Revolving Cash		9711	0.00		
Stores		9712	0.00		

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	3,429,577.81	3,429,577.81	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
d) Unappropriated Net Assets		9790			



<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
9010	Other Restricted Local	3,429,577.81	3,429,577.81
Total, Restricted Net Position		<u>3,429,577.81</u>	<u>3,429,577.81</u>

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)	3,171.79	3,171.19	3,490.66	3,268.00	3,302.00	3,392.00
<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>	3,171.79	3,171.19	3,490.66	3,268.00	3,302.00	3,392.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	3,171.79	3,171.19	3,490.66	3,268.00	3,302.00	3,392.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

	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	1,437,060.00		1,437,060.00			1,437,060.00
Work in Progress			0.00	60,149.00		60,149.00
Total capital assets not being depreciated	1,437,060.00	0.00	1,437,060.00	60,149.00	0.00	1,497,209.00
Capital assets being depreciated:						
Land Improvements	7,059,091.08		7,059,091.08		20,965.00	7,038,126.08
Buildings	41,829,000.00		41,829,000.00	154,851.74		41,983,851.74
Equipment	4,435,143.11		4,435,143.11	437,406.92		4,872,550.03
Total capital assets being depreciated	53,323,234.19	0.00	53,323,234.19	592,258.66	20,965.00	53,894,527.85
Accumulated Depreciation for:						
Land Improvements	(4,334,160.16)		(4,334,160.16)	0.00	250,274.34	(4,584,434.50)
Buildings	(21,429,821.85)		(21,429,821.85)	0.00	802,038.16	(22,231,860.01)
Equipment	(3,748,389.91)		(3,748,389.91)	0.00	98,870.74	(3,847,260.65)
Total accumulated depreciation	(29,512,371.92)	0.00	(29,512,371.92)	0.00	1,151,183.24	(30,663,555.16)
Total capital assets being depreciated, net excluding lease assets	23,810,862.27	0.00	23,810,862.27	592,258.66	1,172,148.24	23,230,972.69
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	25,247,922.27	0.00	25,247,922.27	652,407.66	1,172,148.24	24,728,181.69
<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  
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)	60.49%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.  Adjusted Appropriations Limit 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.	\$0.00
		\$45,231,237.12
		\$45,231,237.12
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	11.94%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 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:

For County Office of Education:

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Title  
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E-mail Address

For School District:

Conrad L. Tedeschi, CPA  
Name  
Assistant Superintendent  
Title  
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ctedeschi@gusd.us  
E-mail Address

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	30,817,500.85	301	0.00	303	30,817,500.85	305	552,955.49		307	30,264,545.36	309
2000 - Classified Salaries	16,240,683.82	311	85,712.21	313	16,154,971.61	315	1,182,967.25		317	14,972,004.36	319
3000 - Employee Benefits	18,859,496.86	321	25,520.21	323	18,833,976.65	325	504,521.59		327	18,329,455.06	329
4000 - Books, Supplies Equip Replace. (6500)	3,089,025.44	331	2,558.98	333	3,086,466.46	335	570,431.88		337	2,516,034.58	339
5000 - Services. . . & 7300 - Indirect Costs	4,251,536.94	341	0.00	343	4,251,536.94	345	300,201.63		347	3,951,335.31	349
TOTAL					73,144,452.51	365			TOTAL	70,033,374.67	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. . . . .			60.49%
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) . . . . .	60.49%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	70,033,374.67
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	16,240,000.00		16,240,000.00		1,165,000.00	15,075,000.00	3,630,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00	420,814.15	125,521.90	295,292.25	138,417.65
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	324,368.32		324,368.32		7,016.40	317,351.92	
Governmental activities long-term liabilities	16,564,368.32	0.00	16,564,368.32	420,814.15	1,297,538.30	15,687,644.17	3,768,417.65
<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

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	74,318,612.24
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,699,127.84
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	111,232.42
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	431,039.65
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	17,196.68
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	350,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	42,585.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				952,053.75
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.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				67,667,430.65

<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)		3,171.19
B. Expenditures per ADA (Line I.E divided by Line II.A)		21,338.18
<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.)	54,464,461.32	15,598.58
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)	54,464,461.32	15,598.58
B. Required effort (Line A.2 times 90%)	49,018,015.19	14,038.72
C. Current year expenditures (Line I.E and Line II.B)	67,667,430.65	21,338.18
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

<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>

	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)	43,688,670.55		43,688,670.55			45,231,237.12
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,239.04		3,239.04			3,171.79
<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)	3,171.79		3,171.79	3,268.00		3,268.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			3,171.79			3,268.00
<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)	175,866.14		175,866.14	175,866.00		175,866.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	37,990,196.55		37,990,196.55	40,081,874.00		40,081,874.00
5. Unsecured Roll Taxes (Object 8042)	1,694,660.91		1,694,660.91	1,796,224.00		1,796,224.00
6. Prior Years' Taxes (Object 8043)	104,817.13		104,817.13	0.00		0.00
7. Supplemental Taxes (Object 8044)	10.64		10.64	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
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)	6,399,108.37		6,399,108.37	6,994,723.00		6,994,723.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	46,364,659.74	0.00	46,364,659.74	49,048,687.00	0.00	49,048,687.00
<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)	46,364,659.74	0.00	46,364,659.74	49,048,687.00	0.00	49,048,687.00

	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)			1,057,697.40			1,049,734.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,904,609.80		1,904,609.80	2,139,903.84		2,139,903.84
<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)	1,904,609.80	0.00	2,962,307.20	2,139,903.84	0.00	3,189,637.84
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	2,977,180.00		2,977,180.00	2,957,559.00		2,957,559.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1.23		1.23	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,977,181.23	0.00	2,977,181.23	2,957,559.00	0.00	2,957,559.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	73,140,298.39		73,140,298.39	69,709,516.97		69,709,516.97
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	117,329.95		117,329.95	150,000.00		150,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			43,688,670.55			45,231,237.12
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9792			1.0303
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			45,231,237.12			50,120,175.25
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			46,364,659.74			49,048,687.00
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)			380,614.80			392,160.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,828,884.58			2,957,559.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,828,884.58			2,957,559.00
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])			77,435.17			112,147.66
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			46,442,094.91			49,160,834.66
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)			1,751,449.41			2,957,559.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			46,442,094.91			
b. State Subventions (Line D8)			1,751,449.41			
c. Less: Excluded Appropriations (Line C23)			2,962,307.20			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			45,231,237.12			



**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) 4,713,147.19
- 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) 61,204,534.34

**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) 7.70%

**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)	5,621,705.99
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	28,000.00
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)	460,501.74
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)	6,110,207.73
9. Carry-Forward Adjustment (Part IV, Line F)	2,123,627.94
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,233,835.67

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	48,582,355.97
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,544,441.31
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,427,380.77
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,033,197.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	111,232.42
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)	761,343.63
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)	194,590.89
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)	0.00
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)	5,520,040.31
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)	490,403.39
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,292,678.20
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)	68,957,663.89

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

<b>(For information only - not for use when claiming/recovering indirect costs)</b> (Line A8 divided by Line B19)	8.86%
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**D. Preliminary Proposed Indirect Cost Rate**

<b>(For final approved fixed-with-carry-forward rate for use in 2023-24 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a>)</b> (Line A10 divided by Line B19)	11.94%
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**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>6,110,207.73</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>392,231.87</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 (6.35%) times Part III, Line B19); zero if negative	<u>2,123,627.94</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.35%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.35%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>2,123,627.94</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>2,123,627.94</u>

Approved indirect cost rate: 6.35%  
 Highest rate used in any program: 6.35%

<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	391,048.46	24,831.58	6.35%
01	4203	165,378.46	5,371.53	3.25%
01	6010	748,658.72	35,604.19	4.76%
01	6536	36,941.12	1,876.88	5.08%
12	5058	19,696.76	1,250.74	6.35%
12	6105	440,274.56	27,382.04	6.22%
12	6127	7,438.07	472.32	6.35%

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	0.00		109,699.98	109,699.98
2. State Lottery Revenue	8560	632,568.09		290,049.82	922,617.91
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)		632,568.09	0.00	399,749.80	1,032,317.89
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	527,122.50			527,122.50
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	105,445.59			105,445.59
4. Books and Supplies	4000-4999	0.00		314,239.77	314,239.77
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		632,568.09	0.00	314,239.77	946,807.86
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	85,510.03	85,510.03
<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	39,892,258.40	14,362,074.38	54,254,332.78	5,142,827.34		59,397,160.12
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	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	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	12,342,664.26	401,959.71	12,744,623.97	1,208,076.80		13,952,700.77
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	111,232.42	0.00	111,232.42	10,543.84		121,776.26
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					2,558.98	2,558.98
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					629,328.68	629,328.68
<b>Other Funds</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	244,192.53		244,192.53
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(29,105.10)		(29,105.10)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	52,346,155.08	14,764,034.09	67,110,189.17	6,576,535.41	631,887.66	74,318,612.24

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	38,773,053.50	0.00	14,222.74	41,608.50	7,410.66	11,766.00	1,033,197.00			11,000.00	0.00	39,892,258.40
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	9,809,302.47	699,649.76	0.00	0.00	1,347,533.63	484,319.98	0.00			1,858.42	0.00	12,342,664.26
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	111,232.42	0.00	0.00	0.00	111,232.42
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>		48,582,355.97	699,649.76	14,222.74	41,608.50	1,354,944.29	496,085.98	1,033,197.00	111,232.42	0.00	12,858.42	0.00	52,346,155.08

\* 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	7,411,467.43	5,873,543.29	1,077,063.66	14,362,074.38
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	70,232.29	183,548.23	148,179.19	401,959.71
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>		7,481,699.72	6,057,091.52	1,225,242.85	14,764,034.09

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)	761,343.63
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	28,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,816,296.88
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	6,605,640.51
<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)	52,346,155.08
2	Total Allocated Costs (from Form PCR, Column 2, Total)	14,764,034.09
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	67,110,189.17
<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)	490,403.39
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,085,709.33
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,576,112.72
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		69,686,301.89
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		9.48%



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)	2,558.98				2,558.98
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)				629,328.68	629,328.68
<b>Total Other Costs</b>	2,558.98	0.00	0.00	629,328.68	631,887.66

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>	1,059,337.03	520,276.97	4,209,346.31	1,692,739.41	6,057,091.52	0.00	1,225,242.85
<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	169.00	169.00	169.00	169.00	224.00	0.00	487.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	12.00	0.00	0.00	0.00	7.00	0.00	67.00
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>	181.00	169.00	169.00	169.00	231.00	0.00	554.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(29,105.10)				
Other Sources/Uses Detail					1,820.19	350,000.00		
Fund Reconciliation							58,317.11	649.44
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	29,105.10	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	41,295.92
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	16,785.83
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					350,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							649.44	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	235.36
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,820.19		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>29,105.10</b>	<b>(29,105.10)</b>	<b>351,820.19</b>	<b>351,820.19</b>	<b>58,966.55</b>	<b>58,966.55</b>

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									427
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	548,090.57	0.00	33,125.34	0.00	471,849.08	3,228,875.24		4,281,940.23
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	388,653.78	3,820,336.15		4,208,989.93
3000-3999	Employee Benefits	238,134.66	0.00	10,834.80	0.00	350,921.22	2,800,766.71		3,400,657.39
4000-4999	Books and Supplies	1,858.42	0.00	0.00	0.00	5,132.08	78,525.83		85,516.33
5000-5999	Services and Other Operating Expenditures	89,640.12	0.00	0.00	0.00	75,638.75	200,281.51		365,560.38
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	877,723.77	0.00	43,960.14	0.00	1,292,194.91	10,128,785.44	0.00	12,342,664.26
7310	Transfers of Indirect Costs	1,876.88	0.00	0.00	0.00	0.00	0.00		1,876.88
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	401,959.72							401,959.72
	Total Indirect Costs and PCR Allocations	403,836.60	0.00	0.00	0.00	0.00	0.00	0.00	403,836.60
	<b>TOTAL COSTS</b>	<b>1,281,560.37</b>	<b>0.00</b>	<b>43,960.14</b>	<b>0.00</b>	<b>1,292,194.91</b>	<b>10,128,785.44</b>	<b>0.00</b>	<b>12,746,500.86</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	34,517.50	594,235.91		628,753.41
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	30,858.96	0.00		30,858.96
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	25,693.07	139,312.54		165,005.61
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	91,069.53	733,548.45	0.00	824,617.98
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>91,069.53</b>	<b>733,548.45</b>	<b>0.00</b>	<b>824,617.98</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								19,579.77
	<b>TOTAL COSTS</b>								<b>805,038.21</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	548,090.57	0.00	33,125.34	0.00	437,331.58	2,634,639.33		3,653,186.82
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	357,794.82	3,820,336.15		4,178,130.97
3000-3999	Employee Benefits	238,134.66	0.00	10,834.80	0.00	325,228.15	2,661,454.17		3,235,651.78
4000-4999	Books and Supplies	1,858.42	0.00	0.00	0.00	5,132.08	78,525.83		85,516.33
5000-5999	Services and Other Operating Expenditures	89,640.12	0.00	0.00	0.00	75,638.75	200,281.51		365,560.38
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	877,723.77	0.00	43,960.14	0.00	1,201,125.38	9,395,236.99	0.00	11,518,046.28
7310	Transfers of Indirect Costs	1,876.88	0.00	0.00	0.00	0.00	0.00		1,876.88
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	401,959.72							401,959.72
	Total Indirect Costs and PCR Allocations	403,836.60	0.00	0.00	0.00	0.00	0.00	0.00	403,836.60
	TOTAL BEFORE OBJECT 8980	1,281,560.37	0.00	43,960.14	0.00	1,201,125.38	9,395,236.99	0.00	11,921,882.88
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								19,579.77
	TOTAL COSTS								11,941,462.65
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	117,245.00	0.00		117,245.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	346,763.54		346,763.54
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	23,453.56	137,556.44		161,010.00
4000-4999	Books and Supplies	1,858.42	0.00	0.00	0.00	0.00	0.00		1,858.42
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,858.42	0.00	0.00	0.00	140,698.56	484,319.98	0.00	626,876.96
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,858.42	0.00	0.00	0.00	140,698.56	484,319.98	0.00	626,876.96
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								19,579.77
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								7,415,614.82
	TOTAL COSTS								8,062,071.55

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

<b>2020-21 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
1. Enter Total Costs amounts from the 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		
2. Enter audit adjustments of 2020-21 special education expenditures from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____		
_____		
_____		
3. Enter restatements of 2021-22 special education beginning fund balances from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
_____		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____		
_____		
_____		
5. 2020-21 Expenditures, Adjusted for 2021-22 MOE Calculation (Sum lines 1 through 4)	0.00	0.00
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	_____	
2. Enter any adjustments not included in Line C1 (explain below)	_____	
_____		
_____		
_____		
3. 2020-21 Unduplicated Pupil Count, Adjusted for 2021-22 MOE Calculation (Line C1 plus Line C2)		0.00

**SELPA:** Santa Barbara County (AR)

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

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

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

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

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

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

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

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



**SELPA:** Santa Barbara County (AR)

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

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

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

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

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

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

Available for MOE reduction.  
(line (a) minus line (c), zero if negative) \_\_\_\_\_ 0.00 (d)

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

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

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

Available to set aside for EIS  
(line (b) minus line (e), zero if negative) \_\_\_\_\_ 0.00 (f)

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


**SELPA:** Santa Barbara County (AR)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Actual Expenditures (LE-CY Worksheet) FY 2021-22</b>	<b>Actual Expenditures Comparison Year FY 2020-21</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	12,746,500.86		
b. Less: Expenditures paid from federal sources	805,038.21		
c. Expenditures paid from state and local sources	11,941,462.65	11,436,730.71	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		11,436,730.71	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	11,941,462.65	11,436,730.71	504,731.94

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

	<b>Actual FY 2021-22</b>	<b>Comparison Year FY 2019-20</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	12,746,500.86		
b. Less: Expenditures paid from federal sources	805,038.21		
c. Expenditures paid from state and local sources	11,941,462.65	11,812,526.95	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		11,812,526.95	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	11,941,462.65	11,812,526.95	
d. Special education unduplicated pupil count	427	313	
e. Per capita state and local expenditures (A2c/A2d)	27,965.95	37,739.70	(9,773.75)

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

**SELPA:** Santa Barbara County (AR)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2021-22	Comparison Year FY 2020-21	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	8,062,071.55	6,792,702.91	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		6,792,702.91	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,062,071.55	6,792,702.91	1,269,368.64

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

	Actual FY 2021-22	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	8,062,071.55	7,307,673.49	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		7,307,673.49	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,062,071.55	7,307,673.49	
b. Special education unduplicated pupil count	427	313	
c. Per capita local expenditures (B2a/B2b)	18,880.73	23,347.20	(4,466.47)

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

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**SELPA:** Santa Barbara County (AR)

Object Code	Description	Goleta Union Elementary (AR00)	Hope Elementary (AR03)	Orcutt Union Elementary (AR04)	Santa Maria-Bonita Elementary (AR07)	Santa Maria Jt Un High (AR08)	Carpinteria Unified (AR09)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</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>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</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>
8980	Contributions from Unrestricted Revenues to Federal Resources						
	<b>TOTAL COSTS</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>

**SELPA:** Santa Barbara County (AR)

Object Code	Description	Lompoc Unified (AR10)	Santa Barbara COE (AR11)	Ballard Elementary (AR12)	Blochman Union Elementary (AR13)	Buellton Union Elementary (AR14)	Cold Spring Elementary (AR16)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</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>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</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>
8980	Contributions from Unrestricted Revenues to Federal Resources						
	<b>TOTAL COSTS</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>

**SELPA:** Santa Barbara County (AR)

Object Code	Description	College Elementary (AR17)	Guadalupe Union Elementary (AR18)	Los Olivos Elementary (AR20)	Montecito Union Elementary (AR21)	Santa Ynez Valley High (AR22)	Solvang Elementary (AR23)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</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>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</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>
8980	Contributions from Unrestricted Revenues to Federal Resources						
	<b>TOTAL COSTS</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>

**SELPA:** Santa Barbara County (AR)

Object Code	Description	Vista del Mar Union Elementary (AR24)	Cuyama Joint Unified (AR25)	Santa Barbara Unified (AR27)	Santa Barbara County SELPA JPA (AR99)	Family Partnership Home Study Charter (ARA01)	Santa Barbara Charter (ARA02)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</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>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</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>
8980	Contributions from Unrestricted Revenues to Federal Resources						
	<b>TOTAL COSTS</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>

**SELPA:** Santa Barbara County (AR)

Object Code	Description	Manzanita Public Charter (ARA03)	Adelante Charter (ARA04)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES - Paid from State and Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**SELPA:** Santa Barbara County (AR)

Object Code	Description	Goleta Union Elementary (AR00)	Hope Elementary (AR03)	Orcutt Union Elementary (AR04)	Santa Maria-Bonita Elementary (AR07)	Santa Maria Jt Un High (AR08)	Carpinteria Unified (AR09)
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

**SELPA:** Santa Barbara County (AR)

Object Code	Description	Lompoc Unified (AR10)	Santa Barbara COE (AR11)	Ballard Elementary (AR12)	Blochman Union Elementary (AR13)	Buellton Union Elementary (AR14)	Cold Spring Elementary (AR16)
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

**SELPA:** Santa Barbara County (AR)

Object Code	Description	College Elementary (AR17)	Guadalupe Union Elementary (AR18)	Los Olivos Elementary (AR20)	Montecito Union Elementary (AR21)	Santa Ynez Valley High (AR22)	Solvang Elementary (AR23)
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

**SELPA:** Santa Barbara County (AR)

Object Code	Description	Vista del Mar Union Elementary (AR24)	Cuyama Joint Unified (AR25)	Santa Barbara Unified (AR27)	Santa Barbara County SELPA JPA (AR99)	Family Partnership Home Study Charter (ARA01)	Santa Barbara Charter (ARA02)
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

**SELPA:** Santa Barbara County (AR)

Object Code	Description	Manzanita Public Charter (ARA03)	Adelante Charter (ARA04)	Adjustments*	Total
<b>EXPENDITURES - Paid from Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)				0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>					0

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									427
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	500,945.31	0.00	35,678.20	0.00	488,162.23	3,196,230.15		4,221,015.89
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	418,219.23	4,061,606.97		4,479,826.20
3000-3999	Employee Benefits	190,898.23	0.00	13,579.95	0.00	365,387.63	2,795,761.47		3,365,627.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	11,270.91	77,289.98		88,560.89
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,214.25	231,415.59		232,629.84
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	691,843.54	0.00	49,258.15	0.00	1,284,254.25	10,362,304.16	0.00	12,387,660.10
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	691,843.54	0.00	49,258.15	0.00	1,284,254.25	10,362,304.16	0.00	12,387,660.10
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	500,945.31	0.00	35,678.20	0.00	453,110.70	2,550,193.31		3,539,927.52
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	407,825.98	4,061,606.97		4,469,432.95
3000-3999	Employee Benefits	190,898.23	0.00	13,579.95	0.00	349,875.61	2,620,389.89		3,174,743.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	11,270.91	77,289.98		88,560.89
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,214.25	229,866.63		231,080.88
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	691,843.54	0.00	49,258.15	0.00	1,223,297.45	9,539,346.78	0.00	11,503,745.92
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	691,843.54	0.00	49,258.15	0.00	1,223,297.45	9,539,346.78	0.00	11,503,745.92
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								39,069.18
	TOTAL COSTS								11,542,815.10

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	117,245.00	0.00		117,245.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	297,284.65		297,284.65	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	26,473.91	124,830.70		151,304.61	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	143,718.91	422,115.35	0.00	565,834.26	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	143,718.91	422,115.35	0.00	565,834.26	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									39,069.18
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									7,599,056.66
	TOTAL COSTS									8,203,960.10

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								427
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	548,090.57	0.00	33,125.34	0.00	471,849.08	3,228,875.24		4,281,940.23
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	388,653.78	3,820,336.15		4,208,989.93
3000-3999	Employee Benefits	238,134.66	0.00	10,834.80	0.00	350,921.22	2,800,766.71		3,400,657.39
4000-4999	Books and Supplies	1,858.42	0.00	0.00	0.00	5,132.08	78,525.83		85,516.33
5000-5999	Services and Other Operating Expenditures	89,640.12	0.00	0.00	0.00	75,638.75	200,281.51		365,560.38
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	877,723.77	0.00	43,960.14	0.00	1,292,194.91	10,128,785.44	0.00	12,342,664.26
7310	Transfers of Indirect Costs	1,876.88	0.00	0.00	0.00	0.00	0.00		1,876.88
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	401,959.72							401,959.72
	Total Indirect Costs	1,876.88	0.00	0.00	0.00	0.00	0.00	0.00	1,876.88
	TOTAL COSTS	879,600.65	0.00	43,960.14	0.00	1,292,194.91	10,128,785.44	0.00	12,344,541.14
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	34,517.50	594,235.91		628,753.41
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	30,858.96	0.00		30,858.96
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	25,693.07	139,312.54		165,005.61
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	91,069.53	733,548.45	0.00	824,617.98
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	91,069.53	733,548.45	0.00	824,617.98
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								19,579.77
	TOTAL COSTS								805,038.21



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	548,090.57	0.00	33,125.34	0.00	437,331.58	2,634,639.33		3,653,186.82
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	357,794.82	3,820,336.15		4,178,130.97
3000-3999	Employee Benefits	238,134.66	0.00	10,834.80	0.00	325,228.15	2,661,454.17		3,235,651.78
4000-4999	Books and Supplies	1,858.42	0.00	0.00	0.00	5,132.08	78,525.83		85,516.33
5000-5999	Services and Other Operating Expenditures	89,640.12	0.00	0.00	0.00	75,638.75	200,281.51		365,560.38
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	877,723.77	0.00	43,960.14	0.00	1,201,125.38	9,395,236.99	0.00	11,518,046.28
7310	Transfers of Indirect Costs	1,876.88	0.00	0.00	0.00	0.00	0.00		1,876.88
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	401,959.72							401,959.72
	Total Indirect Costs	1,876.88	0.00	0.00	0.00	0.00	0.00	0.00	1,876.88
	TOTAL BEFORE OBJECT 8980	879,600.65	0.00	43,960.14	0.00	1,201,125.38	9,395,236.99	0.00	11,519,923.16
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								19,579.77
	TOTAL COSTS								11,539,502.93
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	117,245.00	0.00		117,245.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	346,763.54		346,763.54
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	23,453.56	137,556.44		161,010.00
4000-4999	Books and Supplies	1,858.42	0.00	0.00	0.00	0.00	0.00		1,858.42
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,858.42	0.00	0.00	0.00	140,698.56	484,319.98	0.00	626,876.96
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,858.42	0.00	0.00	0.00	140,698.56	484,319.98	0.00	626,876.96
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								19,579.77
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								7,415,614.82
	TOTAL COSTS								8,062,071.55

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

**SELPA:** Santa Barbara County (AR)

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

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

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

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

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

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

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

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

**SELPA:** Santa Barbara County (AR)

**SECTION 2**

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

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

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

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

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

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

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

**SELPA:** Santa Barbara County (AR)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts (LB-B Worksheet) FY 2022-23</b>	<b>Actual Expenditures Comparison Year FY 2021-22</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	12,387,660.10		
b. Less: Expenditures paid from federal sources	844,845.00		
c. Expenditures paid from state and local sources	11,542,815.10	11,941,462.65	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(401,959.72)	
Comparison year's expenditures, adjusted for MOE calculation		11,539,502.93	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	11,542,815.10	11,539,502.93	3,312.17

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

	<b>Budgeted Amounts FY 2022-23</b>	<b>Comparison Year FY 2019-20</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	12,387,660.10		
b. Less: Expenditures paid from federal sources	844,845.00		
c. Expenditures paid from state and local sources	11,542,815.10	11,812,529.95	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		11,812,529.95	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	11,542,815.10	11,812,529.95	
d. Special education unduplicated pupil count	427	313	
e. Per capita state and local expenditures (A2c/A2d)	27,032.35	37,739.71	(10,707.36)

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

**SELPA:** Santa Barbara County (AR)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2022-23	Comparison Year FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	8,203,960.10	8,062,071.55	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		8,062,071.55	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>8,203,960.10</u>	<u>8,062,071.55</u>	<u>141,888.55</u>

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

	Budget FY 2022-23	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	8,203,960.10	7,307,673.49	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		7,307,673.49	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>8,203,960.10</u>	<u>7,307,673.49</u>	
b. Special education unduplicated pupil count	<u>427</u>	<u>313</u>	
c. Per capita local expenditures (B2a/B2b)	<u>19,213.02</u>	<u>23,347.20</u>	<u>(4,134.18)</u>

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

Conrad L. Tedeschi, CPA  
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Title

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SELPA: Santa Barbara County (AR)

Object Code	Description	Goleta Union Elementary (AR00)	Hope Elementary (AR03)	Orcutt Union Elementary (AR04)	Santa Maria-Bonita Elementary (AR07)	Santa Maria Jt Un High (AR08)	Carpinteria Unified (AR09)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Santa Barbara County (AR)

Object Code	Description	Lompoc Unified (AR10)	Santa Barbara COE (AR11)	Ballard Elementary (AR12)	Blochman Union Elementary (AR13)	Buellton Union Elementary (AR14)	Cold Spring Elementary (AR16)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Santa Barbara County (AR)

Object Code	Description	College Elementary (AR17)	Guadalupe Union Elementary (AR18)	Los Olivos Elementary (AR20)	Montecito Union Elementary (AR21)	Santa Ynez Valley High (AR22)	Solvang Elementary (AR23)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00



SELPA: Santa Barbara County (AR)

Object Code	Description	Vista del Mar Union Elementary (AR24)	Cuyama Joint Unified (AR25)	Santa Barbara Unified (AR27)	Santa Barbara County SELPA JPA (AR99)	Family Partnership Home Study Charter (ARA01)	Santa Barbara Charter (ARA02)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Santa Barbara County (AR)

Object Code	Description	Manzanita Public Charter (ARA03)	Adelante Charter (ARA04)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00

**SELPA:** Santa Barbara County (AR)

Object Code	Description	Goleta Union Elementary (AR00)	Hope Elementary (AR03)	Orcutt Union Elementary (AR04)	Santa Maria-Bonita Elementary (AR07)	Santa Maria Jt Un High (AR08)	Carpinteria Unified (AR09)
<b>BUDGET - Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

SELPA: Santa Barbara County (AR)

Object Code	Description	Lompoc Unified (AR10)	Santa Barbara COE (AR11)	Ballard Elementary (AR12)	Blochman Union Elementary (AR13)	Buellton Union Elementary (AR14)	Cold Spring Elementary (AR16)
<b>BUDGET - Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

SELPA: Santa Barbara County (AR)

Object Code	Description	College Elementary (AR17)	Guadalupe Union Elementary (AR18)	Los Olivos Elementary (AR20)	Montecito Union Elementary (AR21)	Santa Ynez Valley High (AR22)	Solvang Elementary (AR23)
<b>BUDGET - Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

SELPA: Santa Barbara County (AR)

Object Code	Description	Vista del Mar Union Elementary (AR24)	Cuyama Joint Unified (AR25)	Santa Barbara Unified (AR27)	Santa Barbara County SELPA JPA (AR99)	Family Partnership Home Study Charter (ARA01)	Santa Barbara Charter (ARA02)
<b>BUDGET - Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

SELPA: Santa Barbara County (AR)

Object Code	Description	Manzanita Public Charter (ARA03)	Adelante Charter (ARA04)	Adjustments*	Total
<b>BUDGET - Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)				0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>					0

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

SACS2022ALL Financial Reporting Software - 2022.2.0  
9/9/2022 9:03:39 AM

42-69195-0000000

Unaudited Actuals  
2021-22 Unaudited Actuals  
Technical Review Checks

Goleta Union Elementary

Santa Barbara 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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	8150	3602	-14,914.32

Explanation: This negative balance is due to workers compensation payments refunds. We are looking at changing the way we account for these payments in the future to eliminate this error.

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.



SACS2022ALL Financial Reporting Software - 2022.2.0  
9/9/2022 9:04:18 AM

42-69195-0000000

Unaudited Actuals  
2022-23 Budget  
Technical Review Checks

Goleta Union Elementary

Santa Barbara 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

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>NEG. EFB</u>
13	5320	-20,000.00
Explanation: This balance will be eliminated at first interim		
Total of negative resource balances for Fund 13		-20,000.00

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
13	5320	9790	-20,000.00
Explanation: This balance will be eliminated at first interim.			

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.