

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	G
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
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		
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	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

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Form	Description	Data Supplied For:	
		2021-22 Unaudited Actuals	2022-23 Budget

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	107,110,287.70	6,518,760.00	113,629,047.70	111,547,587.00	7,003,295.00	118,550,882.00	4.3%
2) Federal Revenue		8100-8299	39,179.37	16,761,091.26	16,800,270.63	0.00	15,290,261.00	15,290,261.00	-9.0%
3) Other State Revenue		8300-8599	3,597,097.94	68,924,644.98	72,521,742.92	2,856,794.00	23,326,779.00	26,183,573.00	-63.9%
4) Other Local Revenue		8600-8799	74,990,808.51	45,721,834.53	120,712,643.04	77,225,061.00	49,047,662.00	126,272,723.00	4.6%
5) TOTAL, REVENUES			185,737,373.52	137,926,330.77	323,663,704.29	191,629,442.00	94,667,997.00	286,297,439.00	-11.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	30,943,780.09	19,254,226.75	50,198,006.84	32,861,003.00	19,765,988.00	52,626,991.00	4.8%
2) Classified Salaries		2000-2999	34,572,550.85	23,257,096.07	57,829,646.92	39,154,827.00	24,402,265.00	63,557,092.00	9.9%
3) Employee Benefits		3000-3999	29,972,233.57	26,033,334.56	56,005,568.13	36,343,657.00	28,197,346.00	64,541,003.00	15.2%
4) Books and Supplies		4000-4999	5,113,105.79	2,488,159.67	7,601,265.46	12,641,018.00	13,745,188.00	26,386,206.00	247.1%
5) Services and Other Operating Expenditures		5000-5999	25,049,450.45	22,928,419.87	47,977,870.32	33,805,467.00	29,024,901.00	62,830,368.00	31.0%
6) Capital Outlay		6000-6999	2,257,808.19	577,084.10	2,834,892.29	1,867,902.00	1,462,400.00	3,330,302.00	17.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	65,698,901.94	573,903.42	66,272,805.36	65,473,760.00	77,402.00	65,551,162.00	-1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,769,871.89)	7,026,158.11	(3,743,713.78)	(14,688,016.00)	8,093,999.00	(6,594,017.00)	76.1%
9) TOTAL, EXPENDITURES			182,837,958.99	102,138,382.55	284,976,341.54	207,459,618.00	124,769,489.00	332,229,107.00	16.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,899,414.53	35,787,948.22	38,687,362.75	(15,830,176.00)	(30,101,492.00)	(45,931,668.00)	-218.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	486,781.56	980,735.00	1,467,516.56	907,361.00	980,735.00	1,888,096.00	28.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,847,712.59)	4,847,712.59	0.00	(5,138,301.00)	5,138,301.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,334,494.15)	3,866,977.59	(1,467,516.56)	(6,045,662.00)	4,157,566.00	(1,888,096.00)	28.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,435,079.62)	39,654,925.81	37,219,846.19	(21,875,838.00)	(25,943,926.00)	(47,819,764.00)	-228.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	225,452,460.94	54,268,352.72	279,720,813.66	223,017,381.32	93,923,278.53	316,940,659.85	13.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			225,452,460.94	54,268,352.72	279,720,813.66	223,017,381.32	93,923,278.53	316,940,659.85	13.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,452,460.94	54,268,352.72	279,720,813.66	223,017,381.32	93,923,278.53	316,940,659.85	13.3%
2) Ending Balance, June 30 (E + F1e)			223,017,381.32	93,923,278.53	316,940,659.85	201,141,543.32	67,979,352.53	269,120,895.85	-15.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	93,923,278.53	93,923,278.53	0.00	67,979,353.30	67,979,353.30	-27.6%
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	98,944,301.91	0.00	98,944,301.91	56,392,493.22	0.00	56,392,493.22	-43.0%
ACCESS LCFF / LCAP Priorities	0000	9780	39,543,541.10		39,543,541.10				
Mandated Costs	0000	9780	7,436,745.66		7,436,745.66				
COE LCAP Support & Approval	0000	9780	6,065,186.35		6,065,186.35				
Medical Administrative Activities (MAA)	0000	9780	5,033,223.71		5,033,223.71				
Reserve for Rancho Sonado/ITO	0000	9780	4,340,392.33		4,340,392.33				
Reserve for Classroom Equipment	0000	9780	3,500,000.00		3,500,000.00				
Reserve for Information Technology Prc	0000	9780	3,000,000.00		3,000,000.00				
OCDE ERATE	0000	9780	2,700,296.74		2,700,296.74				
Reserve for Workstation Improvements	0000	9780	2,500,000.00		2,500,000.00				
Reserve for ACCESS Book Adoption &	0000	9780	2,000,000.00		2,000,000.00				
Reserve for Information Technology Sys	0000	9780	2,000,000.00		2,000,000.00				
Reserve for Infrastructure Upgrades	0000	9780	1,700,000.00		1,700,000.00				
Reserve for Safe & Healthy Equipment	0000	9780	1,500,000.00		1,500,000.00				
2015-16 One-Time Discretionary Fundir	0000	9780	1,361,813.14		1,361,813.14				

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Risk Management Safety & Security	0000	9780	1,032,024.08		1,032,024.08				
Reserve for Outdated Checks	0000	9780	814,075.49		814,075.49				
Various Other Designated Programs	0000	9780	637,295.27		637,295.27				
EISS Workshop	0000	9780	550,128.61		550,128.61				
FIS V-Card District Discretionary	0000	9780	544,800.39		544,800.39				
Various Workshop Trainings	0000	9780	441,729.72		441,729.72				
MTSS Professional Learning Workshop	0000	9780	416,550.05		416,550.05				
Special Education JPA	0000	9780	368,988.11		368,988.11				
County Board Discretionary	0000	9780	350,000.00		350,000.00				
Courier Services	0000	9780	342,035.18		342,035.18				
Special Education Tier III	0000	9780	215,884.76		215,884.76				
Instructional Materials Lottery	1100	9780	10,136,314.18		10,136,314.18				
CTEp / (ROP) Lottery	1100	9780	328,628.54		328,628.54				
CCPA Instructiona Materials Lottery	1100	9780	84,648.50		84,648.50				
ACCESS LCFF / LCAP Priorities	0000	9780				19,077,312.00		19,077,312.00	
Mandated Costs	0000	9780				7,194,977.00		7,194,977.00	
COE LCAP Support & Approval	0000	9780				6,216,904.00		6,216,904.00	
Medical Administrative Activities (MAA)	0000	9780				5,248,385.00		5,248,385.00	
OCDE ERATE	0000	9780				2,581,482.00		2,581,482.00	
Risk Management Safety & Security	0000	9780				1,037,878.00		1,037,878.00	
Reserve for Outdated Checks	0000	9780				902,984.00		902,984.00	
FIS V-Card District Discretionary	0000	9780				848,467.00		848,467.00	
Various Workshop Programs	0000	9780				539,924.00		539,924.00	
Various Other Designated Programs	0000	9780				496,855.00		496,855.00	
2015-16 One-Time Discretionary	0000	9780				339,576.00		339,576.00	
ITO Rancho Sonado	0000	9780				337,027.00		337,027.00	
Courier Services	0000	9780				205,645.00		205,645.00	
Special Schools Tier III	0000	9780				147,687.00		147,687.00	
Instructional Materials Lottery	1100	9780				11,042,458.22		11,042,458.22	
CTEp (ROP) Instructional Materials Lott	1100	9780				131,225.00		131,225.00	
CCPA Instructional Materials Lottery	1100	9780				43,707.00		43,707.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	124,003,079.41	0.00	124,003,079.41	144,679,050.10	0.00	144,679,050.10	16.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(0.77)	(0.77)	New

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	266,938,409.79	99,213,765.14	366,152,174.93				
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,873,229.00)	0.00	(5,873,229.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	70,000.00	0.00	70,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	449,012.70	0.00	449,012.70				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	15,752,541.19	11,896,161.33	27,648,702.52				
4) Due from Grantor Government		9290	2,758.24	12,076,805.76	12,079,564.00				
5) Due from Other Funds		9310	3,547,014.96	397,820.25	3,944,835.21				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	1,213,701.86	0.00	1,213,701.86				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			282,100,209.74	123,584,552.48	405,684,762.22				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	55,913,064.60	13,972,931.97	69,885,996.57				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	3,169,763.82	985,470.43	4,155,234.25				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	14,702,871.55	14,702,871.55				
6) TOTAL, LIABILITIES			59,082,828.42	29,661,273.95	88,744,102.37				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			223,017,381.32	93,923,278.53	316,940,659.85				

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	24,859,989.00	0.00	24,859,989.00	24,929,129.00	0.00	24,929,129.00	0.3%
Education Protection Account State Aid - Current Year		8012	191,590.00	0.00	191,590.00	199,600.00	0.00	199,600.00	4.2%
State Aid - Prior Years		8019	(439.00)	0.00	(439.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	501,564.06	0.00	501,564.06	493,047.00	0.00	493,047.00	-1.7%
Timber Yield Tax		8022	0.20	0.00	0.20	0.00	0.00	0.00	-100.0%
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	108,054,772.16	0.00	108,054,772.16	114,153,790.00	0.00	114,153,790.00	5.6%
Unsecured Roll Taxes		8042	3,364,666.97	0.00	3,364,666.97	3,516,071.00	0.00	3,516,071.00	4.5%
Prior Years' Taxes		8043	3,015,336.75	0.00	3,015,336.75	4,032,181.00	0.00	4,032,181.00	33.7%
Supplemental Taxes		8044	2,298,510.90	0.00	2,298,510.90	1,792,146.00	0.00	1,792,146.00	-22.0%
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	10,774,864.67	0.00	10,774,864.67	10,473,693.00	0.00	10,473,693.00	-2.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			153,060,855.71	0.00	153,060,855.71	159,589,657.00	0.00	159,589,657.00	4.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(830,930.00)		(830,930.00)	(822,920.00)		(822,920.00)	-1.0%
All Other LCFF Transfers - Current Year	All Other	8091	(191,590.00)	0.00	(191,590.00)	(199,600.00)	0.00	(199,600.00)	4.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	761,691.00	0.00	761,691.00	967,428.00	0.00	967,428.00	27.0%
Property Taxes Transfers		8097	(45,689,739.01)	6,518,760.00	(39,170,979.01)	(47,986,978.00)	7,003,295.00	(40,983,683.00)	4.6%

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LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			107,110,287.70	6,518,760.00	113,629,047.70	111,547,587.00	7,003,295.00	118,550,882.00	4.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,005,065.00	1,005,065.00	0.00	1,005,065.00	1,005,065.00	0.0%
Special Education Discretionary Grants		8182	0.00	667,153.20	667,153.20	0.00	517,689.00	517,689.00	-22.4%
Child Nutrition Programs		8220	0.00	371,588.72	371,588.72	0.00	237,665.00	237,665.00	-36.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	2,320,431.58	2,320,431.58	0.00	2,410,024.00	2,410,024.00	3.9%
Pass-Through Revenues from Federal Sources		8287	0.00	1,369.08	1,369.08	0.00	0.00	0.00	-100.0%
Title I, Part A, Basic	3010	8290		1,946,498.17	1,946,498.17		2,668,457.00	2,668,457.00	37.1%
Title I, Part D, Local Delinquent Programs	3025	8290		1,321,070.76	1,321,070.76		1,270,947.00	1,270,947.00	-3.8%
Title II, Part A, Supporting Effective Instruction	4035	8290		38,378.34	38,378.34		161,607.00	161,607.00	321.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		2,471.00	2,471.00	New

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Title III, Part A, English Learner Program	4203	8290		226,743.31	226,743.31		75,441.00	75,441.00	-66.7%
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, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		1,265,753.84	1,265,753.84		1,190,451.00	1,190,451.00	-5.9%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	39,179.37	7,597,039.26	7,636,218.63	0.00	5,750,444.00	5,750,444.00	-24.7%
TOTAL, FEDERAL REVENUE			39,179.37	16,761,091.26	16,800,270.63	0.00	15,290,261.00	15,290,261.00	-9.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		125,226.86	125,226.86		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	308,333.33	0.00	308,333.33	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	66,855.80	66,855.80	0.00	20,616.00	20,616.00	-69.2%
Mandated Costs Reimbursements		8550	884,301.00	0.00	884,301.00	710,419.00	0.00	710,419.00	-19.7%
Lottery - Unrestricted and Instructional Materials		8560	1,191,884.57	525,844.02	1,717,728.59	712,799.00	296,785.00	1,009,584.00	-41.2%
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	13,979.17	13,979.17	0.00	13,979.00	13,979.00	0.0%
After School Education and Safety (ASES)	6010	8590		162,853.63	162,853.63		171,766.00	171,766.00	5.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		3,167,005.95	3,167,005.95		3,332,760.00	3,332,760.00	5.2%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,260,760.87	1,260,760.87		1,190,051.00	1,190,051.00	-5.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,212,579.04	63,602,118.68	64,814,697.72	1,433,576.00	18,300,822.00	19,734,398.00	-69.6%
TOTAL, OTHER STATE REVENUE			3,597,097.94	68,924,644.98	72,521,742.92	2,856,794.00	23,326,779.00	26,183,573.00	-63.9%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	4,316,400.62	4,316,400.62	0.00	3,922,471.00	3,922,471.00	-9.1%
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	136,699.09	106,103.20	242,802.29	121,393.00	82,000.00	203,393.00	-16.2%
Food Service Sales		8634	112,834.31	0.00	112,834.31	231,917.00	750.00	232,667.00	106.2%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,771,257.83	0.00	1,771,257.83	1,517,021.00	0.00	1,517,021.00	-14.4%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	(6,405,116.00)	0.00	(6,405,116.00)	(531,887.00)	0.00	(531,887.00)	-91.7%
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	8,802,551.38	36,013,528.96	44,816,080.34	9,367,969.00	41,090,759.00	50,458,728.00	12.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,774,993.21	447,690.69	4,222,683.90	3,014,535.00	194,250.00	3,208,785.00	-24.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	31,721,721.75	1,238,263.19	32,959,984.94	29,185,123.00	509,957.00	29,695,080.00	-9.9%
Tuition		8710	34,264,017.00	3,580,407.00	37,844,424.00	33,500,990.00	3,227,088.00	36,728,078.00	-2.9%
All Other Transfers In		8781-8783	811,849.94	0.00	811,849.94	818,000.00	0.00	818,000.00	0.8%
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		19,440.87	19,440.87		20,387.00	20,387.00	4.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			74,990,808.51	45,721,834.53	120,712,643.04	77,225,061.00	49,047,662.00	126,272,723.00	4.6%
TOTAL, REVENUES			185,737,373.52	137,926,330.77	323,663,704.29	191,629,442.00	94,667,997.00	286,297,439.00	-11.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	19,995,537.80	9,511,435.99	29,506,973.79	19,852,589.00	9,957,763.00	29,810,352.00	1.0%
Certificated Pupil Support Salaries		1200	1,017,319.57	2,516,958.76	3,534,278.33	1,190,073.00	2,691,494.00	3,881,567.00	9.8%
Certificated Supervisors' and Administrators' Salaries		1300	9,768,561.20	5,023,067.20	14,791,628.40	11,563,840.00	4,829,390.00	16,393,230.00	10.8%
Other Certificated Salaries		1900	162,361.52	2,202,764.80	2,365,126.32	254,501.00	2,287,341.00	2,541,842.00	7.5%
TOTAL, CERTIFICATED SALARIES			30,943,780.09	19,254,226.75	50,198,006.84	32,861,003.00	19,765,988.00	52,626,991.00	4.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,389,271.54	9,760,550.45	12,149,821.99	2,588,866.00	10,758,000.00	13,346,866.00	9.9%
Classified Support Salaries		2200	1,254,860.26	1,471,156.35	2,726,016.61	1,491,952.00	1,575,590.00	3,067,542.00	12.5%
Classified Supervisors' and Administrators' Salaries		2300	19,415,647.20	8,247,278.27	27,662,925.47	22,594,699.00	7,806,705.00	30,401,404.00	9.9%
Clerical, Technical and Office Salaries		2400	11,340,114.52	3,675,408.10	15,015,522.62	12,279,612.00	4,165,318.00	16,444,930.00	9.5%
Other Classified Salaries		2900	172,657.33	102,702.90	275,360.23	199,698.00	96,652.00	296,350.00	7.6%
TOTAL, CLASSIFIED SALARIES			34,572,550.85	23,257,096.07	57,829,646.92	39,154,827.00	24,402,265.00	63,557,092.00	9.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,674,005.53	9,587,743.65	14,261,749.18	5,767,883.00	9,984,335.00	15,752,218.00	10.5%
PERS		3201-3202	7,931,518.19	5,365,536.52	13,297,054.71	9,754,201.00	6,530,717.00	16,284,918.00	22.5%
OASDI/Medicare/Alternative		3301-3302	988,335.50	686,928.88	1,675,264.38	1,100,537.00	698,793.00	1,799,330.00	7.4%
Health and Welfare Benefits		3401-3402	12,621,748.09	8,964,515.43	21,586,263.52	15,151,761.00	9,760,589.00	24,912,350.00	15.4%
Unemployment Insurance		3501-3502	339,907.17	214,109.68	554,016.85	357,732.00	219,870.00	577,602.00	4.3%
Workers' Compensation		3601-3602	1,467,857.55	917,659.90	2,385,517.45	1,547,208.00	946,395.00	2,493,603.00	4.5%
OPEB, Allocated		3701-3702	209,066.75	0.00	209,066.75	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,739,794.79	296,840.50	2,036,635.29	2,664,335.00	56,647.00	2,720,982.00	33.6%
TOTAL, EMPLOYEE BENEFITS			29,972,233.57	26,033,334.56	56,005,568.13	36,343,657.00	28,197,346.00	64,541,003.00	15.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	231,229.60	36,145.37	267,374.97	356,742.00	24,588.00	381,330.00	42.6%
Books and Other Reference Materials		4200	100,559.81	36,810.04	137,369.85	109,531.00	33,301.00	142,832.00	4.0%
Materials and Supplies		4300	4,373,611.50	1,456,744.77	5,830,356.27	10,139,245.00	7,677,186.00	17,816,431.00	205.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	300,989.30	698,834.97	999,824.27	1,769,500.00	5,384,113.00	7,153,613.00	615.5%
Food		4700	106,715.58	259,624.52	366,340.10	266,000.00	626,000.00	892,000.00	143.5%
TOTAL, BOOKS AND SUPPLIES			5,113,105.79	2,488,159.67	7,601,265.46	12,641,018.00	13,745,188.00	26,386,206.00	247.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	5,566,347.55	9,804,316.88	15,370,664.43	5,800,000.00	13,985,224.00	19,785,224.00	28.7%
Travel and Conferences		5200	652,610.80	471,944.46	1,124,555.26	1,305,390.00	871,679.00	2,177,069.00	93.6%
Dues and Memberships		5300	95,655.76	12,165.70	107,821.46	161,541.00	17,473.00	179,014.00	66.0%
Insurance		5400 - 5450	438,833.00	0.00	438,833.00	581,532.00	0.00	581,532.00	32.5%
Operations and Housekeeping Services		5500	965,768.37	186,198.45	1,151,966.82	1,076,607.00	203,050.00	1,279,657.00	11.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,977,696.41	695,257.04	9,672,953.45	9,475,256.00	616,501.00	10,091,757.00	4.3%
Transfers of Direct Costs		5710	(764,248.30)	764,248.30	0.00	(659,864.00)	659,864.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(40,997.52)	0.00	(40,997.52)	35,457.00	0.00	35,457.00	-186.5%
Professional/Consulting Services and Operating Expenditures		5800	8,562,710.04	10,554,940.31	19,117,650.35	15,272,465.00	12,493,760.00	27,766,225.00	45.2%
Communications		5900	595,074.34	439,348.73	1,034,423.07	757,083.00	177,350.00	934,433.00	-9.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,049,450.45	22,928,419.87	47,977,870.32	33,805,467.00	29,024,901.00	62,830,368.00	31.0%

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)	
CAPITAL OUTLAY									
Land		6100	1,324,839.58	98,713.66	1,423,553.24	378,162.00	810,000.00	1,188,162.00	-16.5%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	30,775.68	193,513.95	224,289.63	17,000.00	130,100.00	147,100.00	-34.4%
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	902,192.93	284,856.49	1,187,049.42	1,260,240.00	517,300.00	1,777,540.00	49.7%
Equipment Replacement		6500	0.00	0.00	0.00	212,500.00	5,000.00	217,500.00	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,257,808.19	577,084.10	2,834,892.29	1,867,902.00	1,462,400.00	3,330,302.00	17.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	812,324.10	259,032.00	1,071,356.10	0.00	0.00	0.00	-100.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	26,497,703.84	0.00	26,497,703.84	24,622,391.00	0.00	24,622,391.00	-7.1%
All Other Transfers Out to All Others		7299	38,388,874.00	314,871.42	38,703,745.42	40,851,369.00	77,402.00	40,928,771.00	5.7%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			65,698,901.94	573,903.42	66,272,805.36	65,473,760.00	77,402.00	65,551,162.00	-1.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(7,026,158.11)	7,026,158.11	0.00	(8,093,999.00)	8,093,999.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(3,743,713.78)	0.00	(3,743,713.78)	(6,594,017.00)	0.00	(6,594,017.00)	76.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,769,871.89)	7,026,158.11	(3,743,713.78)	(14,688,016.00)	8,093,999.00	(6,594,017.00)	76.1%
TOTAL, EXPENDITURES			182,837,958.99	102,138,382.55	284,976,341.54	207,459,618.00	124,769,489.00	332,229,107.00	16.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	486,781.56	0.00	486,781.56	907,361.00	0.00	907,361.00	86.4%
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	0.00	980,735.00	980,735.00	0.00	980,735.00	980,735.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			486,781.56	980,735.00	1,467,516.56	907,361.00	980,735.00	1,888,096.00	28.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(5,656,142.25)	5,656,142.25	0.00	(7,039,052.00)	7,039,052.00	0.00	0.0%
Contributions from Restricted Revenues		8990	808,429.66	(808,429.66)	0.00	1,900,751.00	(1,900,751.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,847,712.59)	4,847,712.59	0.00	(5,138,301.00)	5,138,301.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,334,494.15)	3,866,977.59	(1,467,516.56)	(6,045,662.00)	4,157,566.00	(1,888,096.00)	28.7%

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	107,110,287.70	6,518,760.00	113,629,047.70	111,547,587.00	7,003,295.00	118,550,882.00	4.3%
2) Federal Revenue		8100-8299	39,179.37	16,761,091.26	16,800,270.63	0.00	15,290,261.00	15,290,261.00	-9.0%
3) Other State Revenue		8300-8599	3,597,097.94	68,924,644.98	72,521,742.92	2,856,794.00	23,326,779.00	26,183,573.00	-63.9%
4) Other Local Revenue		8600-8799	74,990,808.51	45,721,834.53	120,712,643.04	77,225,061.00	49,047,662.00	126,272,723.00	4.6%
5) TOTAL, REVENUES			185,737,373.52	137,926,330.77	323,663,704.29	191,629,442.00	94,667,997.00	286,297,439.00	-11.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		33,455,041.64	32,400,878.01	65,855,919.65	35,791,643.00	34,853,656.00	70,645,299.00	7.3%
2) Instruction - Related Services	2000-2999		39,311,008.60	49,488,623.31	88,799,631.91	55,071,296.00	67,029,122.00	122,100,418.00	37.5%
3) Pupil Services	3000-3999		8,968,817.81	10,360,530.51	19,329,348.32	10,071,648.00	11,611,925.00	21,683,573.00	12.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		22,221,019.13	7,129,491.11	29,350,510.24	27,489,928.00	8,093,999.00	35,583,927.00	21.2%
8) Plant Services	8000-8999		13,183,169.87	2,184,956.19	15,368,126.06	13,561,343.00	3,103,385.00	16,664,728.00	8.4%
9) Other Outgo	9000-9999	Except 7600-7699	65,698,901.94	573,903.42	66,272,805.36	65,473,760.00	77,402.00	65,551,162.00	-1.1%
10) TOTAL, EXPENDITURES			182,837,958.99	102,138,382.55	284,976,341.54	207,459,618.00	124,769,489.00	332,229,107.00	16.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,899,414.53	35,787,948.22	38,687,362.75	(15,830,176.00)	(30,101,492.00)	(45,931,668.00)	-218.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	486,781.56	980,735.00	1,467,516.56	907,361.00	980,735.00	1,888,096.00	28.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,847,712.59)	4,847,712.59	0.00	(5,138,301.00)	5,138,301.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,334,494.15)	3,866,977.59	(1,467,516.56)	(6,045,662.00)	4,157,566.00	(1,888,096.00)	28.7%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,435,079.62)	39,654,925.81	37,219,846.19	(21,875,838.00)	(25,943,926.00)	(47,819,764.00)	-228.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	225,452,460.94	54,268,352.72	279,720,813.66	223,017,381.32	93,923,278.53	316,940,659.85	13.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			225,452,460.94	54,268,352.72	279,720,813.66	223,017,381.32	93,923,278.53	316,940,659.85	13.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,452,460.94	54,268,352.72	279,720,813.66	223,017,381.32	93,923,278.53	316,940,659.85	13.3%
2) Ending Balance, June 30 (E + F1e)			223,017,381.32	93,923,278.53	316,940,659.85	201,141,543.32	67,979,352.53	269,120,895.85	-15.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	93,923,278.53	93,923,278.53	0.00	67,979,353.30	67,979,353.30	-27.6%
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	98,944,301.91	0.00	98,944,301.91	56,392,493.22	0.00	56,392,493.22	-43.0%
ACCESS LCFF / LCAP Priorities	0000	9780	39,543,541.10		39,543,541.10				
Mandated Costs	0000	9780	7,436,745.66		7,436,745.66				
COE LCAP Support & Approval	0000	9780	6,065,186.35		6,065,186.35				
Medical Administrative Activities (MAA)	0000	9780	5,033,223.71		5,033,223.71				
Reserve for Rancho Sonado/ITO	0000	9780	4,340,392.33		4,340,392.33				
Reserve for Classroom Equipment	0000	9780	3,500,000.00		3,500,000.00				
Reserve for Information Technology Pro	0000	9780	3,000,000.00		3,000,000.00				
OCDE ERATE	0000	9780	2,700,296.74		2,700,296.74				
Reserve for Workstation Improvements	0000	9780	2,500,000.00		2,500,000.00				
Reserve for ACCESS Book Adoption &	0000	9780	2,000,000.00		2,000,000.00				
Reserve for Information Technology Sys	0000	9780	2,000,000.00		2,000,000.00				
Reserve for Infrastructure Upgrades	0000	9780	1,700,000.00		1,700,000.00				

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)	
Reserve for Safe & Healthy Equipment	0000	9780	1,500,000.00		1,500,000.00				
2015-16 One-Time Discretionary Fundir	0000	9780	1,361,813.14		1,361,813.14				
Risk Management Safety & Security	0000	9780	1,032,024.08		1,032,024.08				
Reserve for Outdated Checks	0000	9780	814,075.49		814,075.49				
Various Other Designated Programs	0000	9780	637,295.27		637,295.27				
EISS Workshop	0000	9780	550,128.61		550,128.61				
FIS V-Card District Discretionary	0000	9780	544,800.39		544,800.39				
Various Workshop Trainings	0000	9780	441,729.72		441,729.72				
MTSS Professional Learning Workshop	0000	9780	416,550.05		416,550.05				
Special Education JPA	0000	9780	368,988.11		368,988.11				
County Board Discretionary	0000	9780	350,000.00		350,000.00				
Courier Services	0000	9780	342,035.18		342,035.18				
Special Education Tier III	0000	9780	215,884.76		215,884.76				
Instructional Materials Lottery	1100	9780	10,136,314.18		10,136,314.18				
CTEp / (ROP) Lottery	1100	9780	328,628.54		328,628.54				
CCPA Instructiona Materials Lottery	1100	9780	84,648.50		84,648.50				
ACCESS LCFF / LCAP Priorities	0000	9780				19,077,312.00		19,077,312.00	
Mandated Costs	0000	9780				7,194,977.00		7,194,977.00	
COE LCAP Support & Approval	0000	9780				6,216,904.00		6,216,904.00	
Medical Administrative Activities (MAA)	0000	9780				5,248,385.00		5,248,385.00	
OCDE ERATE	0000	9780				2,581,482.00		2,581,482.00	
Risk Management Safety & Security	0000	9780				1,037,878.00		1,037,878.00	
Reserve for Outdated Checks	0000	9780				902,984.00		902,984.00	
FIS V-Card District Discretionary	0000	9780				848,467.00		848,467.00	
Various Workshop Programs	0000	9780				539,924.00		539,924.00	
Various Other Designated Programs	0000	9780				496,855.00		496,855.00	
2015-16 One-Time Discretionary	0000	9780				339,576.00		339,576.00	
ITO Rancho Sonado	0000	9780				337,027.00		337,027.00	
Courier Services	0000	9780				205,645.00		205,645.00	
Special Schools Tier III	0000	9780				147,687.00		147,687.00	
Instructional Materials Lottery	1100	9780				11,042,458.22		11,042,458.22	
CTEp (ROP) Instructional Materials Lott	1100	9780				131,225.00		131,225.00	
CCPA Instructional Materials Lottery	1100	9780				43,707.00		43,707.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	124,003,079.41	0.00	124,003,079.41	144,679,050.10	0.00	144,679,050.10	16.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(0.77)	(0.77)	New

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	20,381.99	20,381.99
6266	Educator Effectiveness, FY 2021-22	2,034,648.55	1,012,778.55
6300	Lottery: Instructional Materials	3,177,521.41	3,373,807.41
6371	CalWORKs for ROCP or Adult Education	66,429.98	50,026.98
6500	Special Education	1,737,065.81	1,831,797.81
6536	Special Ed: Dispute Prevention and Dispute Resolution	85,094.00	42,547.00
6537	Special Ed: Learning Recovery Support	364,293.08	61,507.08
6546	Mental Health-Related Services	49,160.23	0.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	20,837.23	20,837.23
7029	Child Nutrition: Food Service Staff Training Funds	4,955.00	4,955.00
7085	Learning Communities for School Success Program	157,183.18	37,547.18
7311	Classified School Employee Professional Development Block Grant	125,332.63	102,683.63
7388	SB 117 COVID-19 LEA Response Funds	116,159.96	116,159.96
7412	A-G Access/Success Grant	366,838.00	366,838.00
7413	A-G Learning Loss Mitigation Grant	172,688.00	172,688.00
7425	Expanded Learning Opportunities (ELO) Grant	3,107,145.80	1,092,080.80
7430	COVID Mitigation for Counties	13,767,345.58	3,471,872.58
7810	Other Restricted State	25,158,049.73	12,839,851.73
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	30,883,377.17	36,149,907.17
9010	Other Restricted Local	12,508,771.20	7,211,085.20
Total, Restricted Balance		93,923,278.53	67,979,353.30

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	39,170,979.01	40,983,683.00	4.6%
2) Federal Revenue		8100-8299	7,820,939.05	7,668,538.00	-1.9%
3) Other State Revenue		8300-8599	5,679,446.82	2,474,551.00	-56.4%
4) Other Local Revenue		8600-8799	(200,781.96)	21,257.00	-110.6%
5) TOTAL, REVENUES			52,470,582.92	51,148,029.00	-2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	49,463,627.91	48,713,662.00	-1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			49,463,627.91	48,713,662.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,006,955.01	2,434,367.00	-19.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,006,955.01	2,434,367.00	-19.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,351,779.17	12,358,734.18	32.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,351,779.17	12,358,734.18	32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,351,779.17	12,358,734.18	32.2%
2) Ending Balance, June 30 (E + F1e)			12,358,734.18	14,793,101.18	19.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			12,589,981.18	15,040,663.30	19.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(231,247.00)	(247,562.12)	7.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,500,730.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	(231,247.00)		
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	1,936,129.61		
4) Due from Grantor Government		9290	11,945,213.12		
5) Due from Other Funds		9310	3,023,685.44		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			31,174,511.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	16,447,631.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,368,145.28		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			18,815,777.06		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			12,358,734.18		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	39,170,979.01	40,983,683.00	4.6%
TOTAL, LCFF SOURCES			39,170,979.01	40,983,683.00	4.6%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources					
		8287	7,820,939.05	7,668,538.00	-1.9%
TOTAL, FEDERAL REVENUE			7,820,939.05	7,668,538.00	-1.9%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	(228,733.74)	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	5,908,180.56	2,474,551.00	-58.1%
TOTAL, OTHER STATE REVENUE			5,679,446.82	2,474,551.00	-56.4%
OTHER LOCAL REVENUE					
Interest					
		8660	46,780.04	37,572.00	-19.7%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	(247,562.00)	(16,315.00)	-93.4%
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			(200,781.96)	21,257.00	-110.6%
TOTAL, REVENUES			52,470,582.92	51,148,029.00	-2.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	11,039,512.91	9,162,768.00	-17.0%
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	38,368,336.81	39,517,475.00	3.0%
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	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	55,778.19	33,419.00	-40.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			49,463,627.91	48,713,662.00	-1.5%
TOTAL, EXPENDITURES			49,463,627.91	48,713,662.00	-1.5%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	39,170,979.01	40,983,683.00	4.6%
2) Federal Revenue		8100-8299	7,820,939.05	7,668,538.00	-1.9%
3) Other State Revenue		8300-8599	5,679,446.82	2,474,551.00	-56.4%
4) Other Local Revenue		8600-8799	(200,781.96)	21,257.00	-110.6%
5) TOTAL, REVENUES			52,470,582.92	51,148,029.00	-2.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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	49,463,627.91	48,713,662.00	-1.5%
10) TOTAL, EXPENDITURES			49,463,627.91	48,713,662.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			3,006,955.01	2,434,367.00	-19.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,006,955.01	2,434,367.00	-19.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,351,779.17	12,358,734.18	32.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,351,779.17	12,358,734.18	32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,351,779.17	12,358,734.18	32.2%
2) Ending Balance, June 30 (E + F1e)			12,358,734.18	14,793,101.18	19.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			12,589,981.18	15,040,663.30	19.5%
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	(231,247.00)	(247,562.12)	7.1%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
6500	Special Education	8,719,256.73	10,189,617.73
6512	Special Ed: Mental Health Services	65,509.88	0.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	283,523.50	283,523.50
6537	Special Ed: Learning Recovery Support	1,275,855.50	1,275,855.50
6546	Mental Health-Related Services	2,245,835.57	3,291,666.57
Total, Restricted Balance		<u>12,589,981.18</u>	<u>15,040,663.30</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,128,305.96	37,572,544.00	69.8%
3) Other State Revenue		8300-8599	23,844,093.31	38,420,740.00	61.1%
4) Other Local Revenue		8600-8799	(123,966.95)	84,002.00	-167.8%
5) TOTAL, REVENUES			45,848,432.32	76,077,286.00	65.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	48,388.21	152,586.00	215.3%
2) Classified Salaries		2000-2999	3,247,746.87	3,633,452.00	11.9%
3) Employee Benefits		3000-3999	1,702,293.23	2,252,501.00	32.3%
4) Books and Supplies		4000-4999	185,816.91	667,816.00	259.4%
5) Services and Other Operating Expenditures		5000-5999	37,810,418.15	63,692,043.00	68.5%
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	3,743,713.78	6,594,017.00	76.1%
9) TOTAL, EXPENDITURES			46,738,377.15	76,992,415.00	64.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(889,944.83)	(915,129.00)	2.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	486,781.56	907,361.00	86.4%
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			486,781.56	907,361.00	86.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(403,163.27)	(7,768.00)	-98.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232,126.75	(171,036.52)	-173.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232,126.75	(171,036.52)	-173.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,126.75	(171,036.52)	-173.7%
2) Ending Balance, June 30 (E + F1e)			(171,036.52)	(178,804.52)	4.5%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(171,036.52)	(178,804.52)	4.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,016,412.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	(171,001.00)		
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	975.64		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	31,902.19		
4) Due from Grantor Government		9290	10,756,989.84		
5) Due from Other Funds		9310	1,142,455.56		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			21,777,734.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,411,502.04		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,711,826.51		
4) Current Loans		9640			
5) Unearned Revenue		9650	10,825,442.85		
6) TOTAL, LIABILITIES			21,948,771.40		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			(171,036.52)		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
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	22,128,305.96	37,572,544.00	69.8%
TOTAL, FEDERAL REVENUE			22,128,305.96	37,572,544.00	69.8%
OTHER STATE REVENUE					
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	23,844,093.31	38,420,740.00	61.1%
TOTAL, OTHER STATE REVENUE			23,844,093.31	38,420,740.00	61.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	48,231.94	85,520.00	77.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(178,804.52)	(7,768.00)	-95.7%
Fees and Contracts					
Child Development Parent Fees		8673	6,605.63	6,250.00	-5.4%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(123,966.95)	84,002.00	-167.8%
TOTAL, REVENUES			45,848,432.32	76,077,286.00	65.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	48,295.71	152,526.00	215.8%
Other Certificated Salaries		1900	92.50	60.00	-35.1%
TOTAL, CERTIFICATED SALARIES			48,388.21	152,586.00	215.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,400,008.20	1,680,013.00	20.0%
Clerical, Technical and Office Salaries		2400	1,843,435.26	1,943,783.00	5.4%
Other Classified Salaries		2900	4,303.41	9,656.00	124.4%
TOTAL, CLASSIFIED SALARIES			3,247,746.87	3,633,452.00	11.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	13,406.00	49,002.00	265.5%
PERS		3201-3202	744,653.94	939,349.00	26.1%
OASDI/Medicare/Alternative		3301-3302	47,614.06	55,691.00	17.0%
Health and Welfare Benefits		3401-3402	803,157.37	1,101,692.00	37.2%
Unemployment Insurance		3501-3502	16,226.20	18,929.00	16.7%
Workers' Compensation		3601-3602	70,909.54	81,401.00	14.8%
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	6,326.12	6,437.00	1.8%
TOTAL, EMPLOYEE BENEFITS			1,702,293.23	2,252,501.00	32.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,217.00	2,217.00	0.0%
Materials and Supplies		4300	180,664.21	665,599.00	268.4%
Noncapitalized Equipment		4400	2,935.70	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			185,816.91	667,816.00	259.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,689.66	11,768.00	106.8%
Dues and Memberships		5300	2,925.00	800.00	-72.6%
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	128,802.27	54,800.00	-57.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	40,997.52	(35,457.00)	-186.5%
Professional/Consulting Services and Operating Expenditures		5800	37,630,293.25	63,657,755.00	69.2%
Communications		5900	1,710.45	2,377.00	39.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,810,418.15	63,692,043.00	68.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	3,743,713.78	6,594,017.00	76.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,743,713.78	6,594,017.00	76.1%
TOTAL, EXPENDITURES			46,738,377.15	76,992,415.00	64.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	486,781.56	907,361.00	86.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			486,781.56	907,361.00	86.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			486,781.56	907,361.00	86.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,128,305.96	37,572,544.00	69.8%
3) Other State Revenue		8300-8599	23,844,093.31	38,420,740.00	61.1%
4) Other Local Revenue		8600-8799	(123,966.95)	84,002.00	-167.8%
5) TOTAL, REVENUES			45,848,432.32	76,077,286.00	65.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		35,747,962.91	62,050,068.00	73.6%
2) Instruction - Related Services	2000-2999		7,192,106.46	8,293,530.00	15.3%
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		3,743,713.78	6,594,017.00	76.1%
8) Plant Services	8000-8999		54,594.00	54,800.00	0.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			46,738,377.15	76,992,415.00	64.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(889,944.83)	(915,129.00)	2.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	486,781.56	907,361.00	86.4%
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			486,781.56	907,361.00	86.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(403,163.27)	(7,768.00)	-98.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232,126.75	(171,036.52)	-173.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232,126.75	(171,036.52)	-173.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,126.75	(171,036.52)	-173.7%
2) Ending Balance, June 30 (E + F1e)			(171,036.52)	(178,804.52)	4.5%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(171,036.52)	(178,804.52)	4.5%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,022,520.00	1,022,520.00	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	(417,802.11)	70,440.00	-116.9%
5) TOTAL, REVENUES			604,717.89	1,092,960.00	80.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	10,000.00	New
5) Services and Other Operating Expenditures		5000-5999	375,312.15	2,107,000.00	461.4%
6) Capital Outlay		6000-6999	4,295.00	3,400,000.00	79061.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			379,607.15	5,517,000.00	1353.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			225,110.74	(4,424,040.00)	-2065.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	980,735.00	980,735.00	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			980,735.00	980,735.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,205,845.74	(3,443,305.00)	-385.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,833,148.50	32,038,994.24	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,833,148.50	32,038,994.24	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,833,148.50	32,038,994.24	3.9%
2) Ending Balance, June 30 (E + F1e)			32,038,994.24	28,595,689.24	-10.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	25,104,355.00	22,174,811.24	-11.7%
d) Assigned					
Other Assignments		9780	6,934,639.24	6,420,878.00	-7.4%
Other Assignments	0000	9780	7,498,703.24		
GASB 31 Fair Value Adjustment	0000	9780	(564,064.00)		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	31,610,843.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	(504,106.00)		
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	16,581.75		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	980,735.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			32,104,053.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	65,059.68		
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			65,059.68		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			32,038,994.24		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,022,520.00	1,022,520.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,022,520.00	1,022,520.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
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	146,261.89	130,398.00	-10.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(564,064.00)	(59,958.00)	-89.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(417,802.11)	70,440.00	-116.9%
TOTAL, REVENUES			604,717.89	1,092,960.00	80.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	10,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	10,000.00	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	279,231.75	1,681,000.00	502.0%
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	96,080.40	426,000.00	343.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			375,312.15	2,107,000.00	461.4%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,295.00	3,400,000.00	79061.8%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,295.00	3,400,000.00	79061.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			379,607.15	5,517,000.00	1353.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	980,735.00	980,735.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			980,735.00	980,735.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			980,735.00	980,735.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,022,520.00	1,022,520.00	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	(417,802.11)	70,440.00	-116.9%
5) TOTAL, REVENUES			604,717.89	1,092,960.00	80.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		379,607.15	5,517,000.00	1353.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			379,607.15	5,517,000.00	1353.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			225,110.74	(4,424,040.00)	-2065.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	980,735.00	980,735.00	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			980,735.00	980,735.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,205,845.74	(3,443,305.00)	-385.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,833,148.50	32,038,994.24	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,833,148.50	32,038,994.24	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,833,148.50	32,038,994.24	3.9%
2) Ending Balance, June 30 (E + F1e)			32,038,994.24	28,595,689.24	-10.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	25,104,355.00	22,174,811.24	-11.7%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,934,639.24	6,420,878.00	-7.4%
Other Assignments	0000	9780	7,498,703.24		
GASB 31 Fair Value Adjustment	0000	9780	(564,064.00)		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(345,132.44)	57,969.00	-116.8%
5) TOTAL, REVENUES			(345,132.44)	57,969.00	-116.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(345,132.44)	57,969.00	-116.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(345,132.44)	57,969.00	-116.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,136,289.15	25,791,156.71	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,136,289.15	25,791,156.71	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,136,289.15	25,791,156.71	-1.3%
2) Ending Balance, June 30 (E + F1e)			25,791,156.71	25,849,125.71	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,770,191.00	4,274,297.00	13.4%
GASB 45 ARC	0000	9780	4,274,297.00		
GASB 31 Fair Value Adjustment	0000	9780	(504,106.00)		
GASB 45 ARC	0000	9780		4,274,297.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	22,020,965.71	21,574,828.71	-2.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,194,739.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	(417,734.00)		
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	14,150.80		
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			25,791,156.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			25,791,156.71		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	125,066.56	110,434.00	-11.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(470,199.00)	(52,465.00)	-88.8%
TOTAL, OTHER LOCAL REVENUE			(345,132.44)	57,969.00	-116.8%
TOTAL, REVENUES			(345,132.44)	57,969.00	-116.8%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(345,132.44)	57,969.00	-116.8%
5) TOTAL, REVENUES			(345,132.44)	57,969.00	-116.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(345,132.44)	57,969.00	-116.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(345,132.44)	57,969.00	-116.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,136,289.15	25,791,156.71	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,136,289.15	25,791,156.71	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,136,289.15	25,791,156.71	-1.3%
2) Ending Balance, June 30 (E + F1e)			25,791,156.71	25,849,125.71	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,770,191.00	4,274,297.00	13.4%
GASB 45 ARC	0000	9780	4,274,297.00		
GASB 31 Fair Value Adjustment	0000	9780	(504,106.00)		
GASB 45 ARC	0000	9780		4,274,297.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	22,020,965.71	21,574,828.71	-2.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(17,298.95)	(7,632.00)	-55.9%
5) TOTAL, REVENUES			(17,298.95)	(7,632.00)	-55.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,684.13	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,179,310.58	3,607.00	-99.9%
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			4,180,994.71	3,607.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,198,293.66)	(11,239.00)	-99.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,198,293.66)	(11,239.00)	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,555,913.85	357,620.19	-92.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,555,913.85	357,620.19	-92.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,555,913.85	357,620.19	-92.2%
2) Ending Balance, June 30 (E + F1e)			357,620.19	346,381.19	-3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			377,185.19	377,185.19	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	(19,565.00)	(30,804.00)	57.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,226,882.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	(19,565.00)		
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	665.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,207,982.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	850,362.23		
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			850,362.23		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			357,620.19		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,505.05	3,607.00	-73.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(30,804.00)	(11,239.00)	-63.5%
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			(17,298.95)	(7,632.00)	-55.9%
TOTAL, REVENUES			(17,298.95)	(7,632.00)	-55.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	1,684.13	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,684.13	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	126,945.98	3,607.00	-97.2%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,670,373.81	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	381,990.79	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,179,310.58	3,607.00	-99.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,180,994.71	3,607.00	-99.9%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(17,298.95)	(7,632.00)	-55.9%
5) TOTAL, REVENUES			(17,298.95)	(7,632.00)	-55.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,180,994.71	3,607.00	-99.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,180,994.71	3,607.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,198,293.66)	(11,239.00)	-99.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,198,293.66)	(11,239.00)	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,555,913.85	357,620.19	-92.2%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			4,555,913.85	357,620.19	-92.2%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			4,555,913.85	357,620.19	-92.2%
2) Ending Balance, June 30 (E + F1e)			357,620.19	346,381.19	-3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
		9711			
Stores			0.00	0.00	0.0%
		9712			
Prepaid Items			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			377,185.19	377,185.19	0.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments (by Resource/Object)			0.00	0.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			(19,565.00)	(30,804.00)	57.4%
		9790			

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
7710	State School Facilities Projects	377,185.19	377,185.19
Total, Restricted Balance		<u>377,185.19</u>	<u>377,185.19</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,392,764.09	2,421,535.00	1.2%
5) TOTAL, REVENUES			2,392,764.09	2,421,535.00	1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,109.60	7,200.00	-11.2%
5) Services and Other Operating Expenditures		5000-5999	691,211.55	922,715.00	33.5%
6) Capital Outlay		6000-6999	0.00	355,000.00	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			699,321.15	1,284,915.00	83.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,693,442.94	1,136,620.00	-32.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,375,907.98	1,374,666.00	-0.1%
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			(1,375,907.98)	(1,374,666.00)	-0.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			317,534.96	(238,046.00)	-175.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,331,173.67	2,648,708.63	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,331,173.67	2,648,708.63	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,331,173.67	2,648,708.63	13.6%
2) Ending Balance, June 30 (E + F1e)			2,648,708.63	2,410,662.63	-9.0%
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	2,648,708.63	2,410,662.63	-9.0%
Other Assignments	0000	9780	2,675,600.63		
GASB 31 Fair Value Adjustment	0000	9780	(26,892.00)		
Esplanade Operational	0000	9780		2,410,662.63	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,686,301.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	(26,892.00)		
b) in Banks		9120	2,000.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1,170,150.28		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	152,895.10		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,984,454.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	335,746.14		
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			335,746.14		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,648,708.63		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	2,388,398.91	2,386,873.00	-0.1%
Interest		8660	9,693.43	8,235.00	-15.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(29,465.00)	(2,573.00)	-91.3%
Other Local Revenue					
All Other Local Revenue		8699	24,136.75	29,000.00	20.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,392,764.09	2,421,535.00	1.2%
TOTAL, REVENUES			2,392,764.09	2,421,535.00	1.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,109.60	7,200.00	-11.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,109.60	7,200.00	-11.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	230,403.09	237,500.00	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	173,401.83	336,500.00	94.1%
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	287,406.63	348,715.00	21.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			691,211.55	922,715.00	33.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	355,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	355,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			699,321.15	1,284,915.00	83.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,375,907.98	1,374,666.00	-0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,375,907.98	1,374,666.00	-0.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(1,375,907.98)	(1,374,666.00)	-0.1%

Unaudited Actuals

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,392,764.09	2,421,535.00	1.2%
5) TOTAL, REVENUES			2,392,764.09	2,421,535.00	1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		699,321.15	1,284,915.00	83.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			699,321.15	1,284,915.00	83.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,693,442.94	1,136,620.00	-32.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,375,907.98	1,374,666.00	-0.1%
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			(1,375,907.98)	(1,374,666.00)	-0.1%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			317,534.96	(238,046.00)	-175.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,331,173.67	2,648,708.63	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,331,173.67	2,648,708.63	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,331,173.67	2,648,708.63	13.6%
2) Ending Balance, June 30 (E + F1e)			2,648,708.63	2,410,662.63	-9.0%
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	2,648,708.63	2,410,662.63	-9.0%
Other Assignments	0000	9780	2,675,600.63		
GASB 31 Fair Value Adjustment	0000	9780	(26,892.00)		
Esplanade Operational	0000	9780		2,410,662.63	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(8,637.58)	1,312.00	-115.2%
5) TOTAL, REVENUES			(8,637.58)	1,312.00	-115.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,375,907.98	1,374,666.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,375,907.98	1,374,666.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,384,545.56)	(1,373,354.00)	-0.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,375,907.98	1,374,666.00	-0.1%
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			1,375,907.98	1,374,666.00	-0.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,637.58)	1,312.00	-115.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,258,020.58	1,249,383.00	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,258,020.58	1,249,383.00	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,258,020.58	1,249,383.00	-0.7%
2) Ending Balance, June 30 (E + F1e)			1,249,383.00	1,250,695.00	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	1,249,383.00	1,250,695.00	0.1%
Other Assignments	0000	9780	1,259,665.00		
GASB 31 Fair Value Adjustment	0000	9780	(10,282.00)		
Esplanade Debt Service	0000	9780		1,250,695.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	644,771.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	(10,282.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	614,544.72		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	348.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,249,383.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,249,383.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	2,936.42	2,604.00	-11.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(11,574.00)	(1,292.00)	-88.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(8,637.58)	1,312.00	-115.2%
TOTAL, REVENUES			(8,637.58)	1,312.00	-115.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	275,907.98	244,666.00	-11.3%
Other Debt Service - Principal		7439	1,100,000.00	1,130,000.00	2.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,375,907.98	1,374,666.00	-0.1%
TOTAL, EXPENDITURES			1,375,907.98	1,374,666.00	-0.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,375,907.98	1,374,666.00	-0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			1,375,907.98	1,374,666.00	-0.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,375,907.98	1,374,666.00	-0.1%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(8,637.58)	1,312.00	-115.2%
5) TOTAL, REVENUES			(8,637.58)	1,312.00	-115.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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	1,375,907.98	1,374,666.00	-0.1%
10) TOTAL, EXPENDITURES			1,375,907.98	1,374,666.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,384,545.56)	(1,373,354.00)	-0.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,375,907.98	1,374,666.00	-0.1%
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			1,375,907.98	1,374,666.00	-0.1%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,637.58)	1,312.00	-115.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,258,020.58	1,249,383.00	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,258,020.58	1,249,383.00	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,258,020.58	1,249,383.00	-0.7%
2) Ending Balance, June 30 (E + F1e)			1,249,383.00	1,250,695.00	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,249,383.00	1,250,695.00	0.1%
Other Assignments	0000	9780	1,259,665.00		
GASB 31 Fair Value Adjustment	0000	9780	(10,282.00)		
Esplanade Debt Service	0000	9780		1,250,695.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,661,449.76	2,042,102.00	22.9%
5) TOTAL, REVENUES			1,661,449.76	2,042,102.00	22.9%
B. EXPENSES					
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	1,401,630.62	1,290,000.00	-8.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	89,210.89	89,000.00	-0.2%
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			1,490,841.51	1,379,000.00	-7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			170,608.25	663,102.00	288.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			170,608.25	663,102.00	288.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,611,695.61	6,782,303.86	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,611,695.61	6,782,303.86	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,611,695.61	6,782,303.86	2.6%
2) Ending Net Position, June 30 (E + F1e)			6,782,303.86	7,445,405.86	9.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	6,782,303.86	7,445,405.86	9.8%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,035,481.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	(112,197.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	203,720.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,765.92		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	143,494.83		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			7,274,264.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	491,960.92		
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			491,960.92		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			6,782,303.86		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	32,819.51	29,402.00	-10.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(125,697.00)	(13,500.00)	-89.3%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,754,327.25	2,026,200.00	15.5%
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%
TOTAL, OTHER LOCAL REVENUE			1,661,449.76	2,042,102.00	22.9%
TOTAL, REVENUES			1,661,449.76	2,042,102.00	22.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,401,630.62	1,290,000.00	-8.0%
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			1,401,630.62	1,290,000.00	-8.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
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	89,210.89	89,000.00	-0.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			89,210.89	89,000.00	-0.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,490,841.51	1,379,000.00	-7.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,661,449.76	2,042,102.00	22.9%
5) TOTAL, REVENUES			1,661,449.76	2,042,102.00	22.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,490,841.51	1,379,000.00	-7.5%
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			1,490,841.51	1,379,000.00	-7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			170,608.25	663,102.00	288.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			170,608.25	663,102.00	288.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,611,695.61	6,782,303.86	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,611,695.61	6,782,303.86	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,611,695.61	6,782,303.86	2.6%
2) Ending Net Position, June 30 (E + F1e)			6,782,303.86	7,445,405.86	9.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	6,782,303.86	7,445,405.86	9.8%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	251.13	266.81	266.81	259.00	259.00	259.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	559.89	600.27	600.27	583.00	583.00	583.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	811.02	867.08	867.08	842.00	842.00	842.00
2. District Funded County Program ADA						
a. County Community Schools	2,903.50	2,516.26	2,905.30	2,896.00	2,896.00	2,896.00
b. Special Education-Special Day Class	289.48	294.14	289.48	289.00	289.00	289.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	31.10	31.09	31.09	31.00	31.00	31.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	3,224.08	2,841.49	3,225.87	3,216.00	3,216.00	3,216.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	4,035.10	3,708.57	4,092.95	4,058.00	4,058.00	4,058.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	416,614.35	416,589.21	416,589.21	421,812.00	421,812.00	421,814.00
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools	146.89	136.04	146.89	153.00	153.00	153.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	146.89	136.04	146.89	153.00	153.00	153.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	146.89	136.04	146.89	153.00	153.00	153.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	146.89	136.04	146.89	153.00	153.00	153.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	28,641,314.57		28,641,314.57			28,641,314.57
Work in Progress	10,698,657.79	(0.30)	10,698,657.49	6,214,806.39	14,898,883.13	2,014,580.75
Total capital assets not being depreciated	39,339,972.36	(0.30)	39,339,972.06	6,214,806.39	14,898,883.13	30,655,895.32
Capital assets being depreciated:						
Land Improvements	4,511,925.09		4,511,925.09			4,511,925.09
Buildings	88,061,381.69		88,061,381.69	14,898,883.23		102,960,264.92
Equipment	20,955,725.62	(116,621.41)	20,839,104.21	1,779,880.04	428,425.04	22,190,559.21
Total capital assets being depreciated	113,529,032.40	(116,621.41)	113,412,410.99	16,678,763.27	428,425.04	129,662,749.22
Accumulated Depreciation for:						
Land Improvements	(3,721,033.12)		(3,721,033.12)	(185,771.21)		(3,906,804.33)
Buildings	(34,697,970.22)		(34,697,970.22)	(2,541,273.70)		(37,239,243.92)
Equipment	(13,133,385.62)	119,952.62	(13,013,433.00)	(1,674,348.91)	(392,671.52)	(14,295,110.39)
Total accumulated depreciation	(51,552,388.96)	119,952.62	(51,432,436.34)	(4,401,393.82)	(392,671.52)	(55,441,158.64)
Total capital assets being depreciated, net excluding lease assets	61,976,643.44	3,331.21	61,979,974.65	12,277,369.45	35,753.52	74,221,590.58
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	101,316,615.80	3,330.91	101,319,946.71	18,492,175.84	14,934,636.65	104,877,485.90
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	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	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$22,507,279.57
	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	\$125,969,379.72
	Appropriations Subject to Limit	\$125,969,379.72
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	9.32%
	Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	

11/13/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: _____

County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Renee Hendrick

Name

Associate Superintendent, Administrative Svcs

Title

(714) 966-4061

Telephone

rhendrick@ocde.us

E-mail Address

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	9,949,294.00	(300,294.00)	9,649,000.00	275,908.00	1,100,000.00	8,824,908.00	1,130,000.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,466,571.00	0.00	1,466,571.00	474,446.00	1,466,571.00	474,446.00	474,446.00
Net Pension Liability	194,736,975.00	7,585,419.00	202,322,394.00			202,322,394.00	
Total/Net OPEB Liability	3,921,454.00	20,909.00	3,942,363.00	280,911.00	256,764.00	3,966,510.00	
Compensated Absences Payable	2,593,611.00	60,975.00	2,654,586.00		279,788.00	2,374,798.00	
Governmental activities long-term liabilities	212,667,905.00	7,367,009.00	220,034,914.00	1,031,265.00	3,103,123.00	217,963,056.00	1,604,446.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	286,443,858.10
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	14,922,700.58
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,296,839.13
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	65,201,449.26
5. Interfund Transfers Out	All	9300	7600-7629	1,467,516.56
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,896,894.34
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	37,844,424.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				108,707,123.29
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				162,814,034.23

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		1,003.12
B. Expenditures per ADA (Line I.E divided by Line II.A)		162,307.63
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	141,275,166.94	49,812.30
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)	141,275,166.94	49,812.30
B. Required effort (Line A.2 times 90%)	127,147,650.25	44,831.07
C. Current year expenditures (Line I.E and Line II.B)	162,814,034.23	162,307.63
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2020-21 Actual			2021-22 Actual		
(2020-21 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2020 annual LCFF Target Entitlement Exhibit.)						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	45,636,536.00		45,636,536.00			45,636,536.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	89,455,684.18		89,455,684.18			80,332,843.72
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	135,092,220.18		135,092,220.18			125,969,379.72
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	2,796.31		2,796.31			1,003.12
5. Other ADA (Preload/Line B4, PY column)	457,335.76		457,335.76			416,589.21
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2020-21 Annual County LCFF Calculation)	45,636,536.00		45,636,536.00			45,636,536.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2020-21 Annual County LCFF Calculation)	26,558,806.00		26,558,806.00			26,558,806.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2020-21			Adjustments to 2021-22		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ((Lines A1 divided by A3) times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA	2021-22 Annual Report			2022-23 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1d)	867.08		867.08	842.00		842.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00	136.04	136.04	0.00	153.00	153.00
3. Total Current Year ADA (Lines B1 through B2)	867.08	136.04	1,003.12	842.00	153.00	995.00
	2021-22 P2 Report			2022-23 P2 Estimate		
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			416,589.21			421,814.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2021-22 Actual			2022-23 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	501,564.06		501,564.06	493,047.00		493,047.00
2. Timber Yield Tax (Object 8022)	0.20		0.20	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)	108,054,772.16		108,054,772.16	114,153,790.00		114,153,790.00
5. Unsecured Roll Taxes (Object 8042)	3,364,666.97		3,364,666.97	3,516,071.00		3,516,071.00
6. Prior Years' Taxes (Object 8043)	3,015,336.75		3,015,336.75	4,032,181.00		4,032,181.00
7. Supplemental Taxes (Object 8044)	2,298,510.90		2,298,510.90	1,792,146.00		1,792,146.00
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. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	15,091,265.29		15,091,265.29	14,396,164.00		14,396,164.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	132,326,116.33	0.00	132,326,116.33	138,383,399.00	0.00	138,383,399.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	132,326,116.33	0.00	132,326,116.33	138,383,399.00	0.00	138,383,399.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			1,722,878.44			1,855,021.00
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			1,722,878.44			1,855,021.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	25,051,579.00		25,051,579.00	25,128,729.00		25,128,729.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(439.00)		(439.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	25,051,140.00	0.00	25,051,140.00	25,128,729.00	0.00	25,128,729.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	323,663,704.29		323,663,704.29	286,297,439.00		286,297,439.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	(4,633,858.17)		(4,633,858.17)	985,134.00		985,134.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			45,636,536.00			45,636,536.00
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.3587			0.9919
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			17,307,816.46			48,684,529.50
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			89,455,684.18			80,332,843.72
6. Inflation Adjustment			1.0573			1.0755
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9109			1.0125
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			86,154,283.69			87,477,948.09
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			103,462,100.15			136,162,477.59
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			132,326,116.33			138,383,399.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			0.00			0.00
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			(4,633,858.17)			477,813.92
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			127,692,258.16			138,861,212.92
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			0.00			0.00
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			127,692,258.16			
b. State Subventions (Line D13)			0.00			
c. Less: Excluded Appropriations (Line C24)			1,722,878.44			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			125,969,379.72			

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			22,507,279.57			
SUMMARY	2021-22 Actual			2022-23 Budget		
16. Adjusted Appropriations Limit (Lines D9 plus D15)			125,969,379.72			136,162,477.59
17. Appropriations Subject to the Limit (Line D14d)			125,969,379.72			

* Please provide below an explanation for each entry in the adjustments column.

The ADA from Form A, Line 2C3a for Charter School Funded County Program is not rolling over to this form.

Renee, Hendrick
Gann Contact Person

(714) 966-4061
Contact Phone Number

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) 14,768,285.81
- 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) 149,055,869.33

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) 9.91%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	11,420,475.66
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	8,346,849.44
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	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)	687,604.08
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)	593,123.72
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)	21,048,052.90
9. Carry-Forward Adjustment (Part IV, Line F)	(5,567.56)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	21,042,485.34

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	65,855,919.65
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	78,951,891.91
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	13,396,660.67
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,764,978.03
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)	6,829,271.88
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)	2,834,848.26
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)	6,250,883.06
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)	5,805,052.87
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)	42,994,663.37
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
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)	225,684,169.70

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 9.33%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B19) 9.32%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>21,048,052.90</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>25,280.99</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.34%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.34%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.34%) times Part III, Line B19); zero if positive	<u>(5,567.56)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(5,567.56)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>9.32%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2,783.78) is applied to the current year calculation and the remainder (\$-2,783.78) is deferred to one or more future years:	<u>9.33%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,855.85) is applied to the current year calculation and the remainder (\$-3,711.71) is deferred to one or more future years:	<u>9.33%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(5,567.56)</u>

Approved indirect cost rate: 9.34%
 Highest rate used in any program: 9.34%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,795,774.31	150,723.86	8.39%
01	3025	1,215,286.69	105,784.07	8.70%
01	3182	448,659.69	41,904.82	9.34%
01	3183	263,231.87	24,585.86	9.34%
01	3210	1,423,149.10	132,922.10	9.34%
01	3212	3,913,722.08	365,541.62	9.34%
01	3213	460.80	43.03	9.34%
01	3215	270,015.08	25,219.36	9.34%
01	3305	118,172.61	11,037.30	9.34%
01	3308	11,922.86	1,113.57	9.34%
01	3310	1,214,250.96	113,411.01	9.34%
01	3315	42,060.00	3,928.39	9.34%
01	3345	3,691.00	344.73	9.34%
01	3385	459,641.62	38,829.16	8.45%
01	3395	84,640.25	7,905.38	9.34%
01	4035	35,100.00	3,278.34	9.34%
01	4123	193,096.42	18,035.21	9.34%
01	4203	207,374.53	19,368.78	9.34%
01	5310	559,579.34	52,264.71	9.34%
01	5316	5,456.25	509.61	9.34%
01	5465	32,516.13	3,037.01	9.34%
01	5630	252,643.10	23,596.87	9.34%
01	5632	128,591.78	12,010.47	9.34%
01	5634	47,295.00	4,417.35	9.34%
01	5810	664,973.89	61,822.48	9.30%
01	6010	148,942.41	13,911.22	9.34%
01	6128	162,956.30	15,220.12	9.34%
01	6266	39,305.33	3,671.12	9.34%
01	6355	660,541.46	61,694.57	9.34%
01	6371	1,089.74	101.78	9.34%
01	6387	916,159.57	85,569.30	9.34%
01	6388	3,538,866.00	330,530.08	9.34%
01	6500	39,613,629.83	3,699,847.85	9.34%
01	6512	95,911.00	8,958.08	9.34%
01	6537	17,038.52	1,591.40	9.34%
01	6546	482,245.21	45,041.70	9.34%
01	6680	163,510.25	15,271.86	9.34%
01	6685	190,378.69	17,781.37	9.34%
01	6690	752,246.06	70,259.78	9.34%
01	6695	960,823.90	89,740.96	9.34%
01	7085	105,443.41	9,848.41	9.34%
01	7311	125.00	11.68	9.34%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	7366	954,857.65	89,183.70	9.34%
01	7422	292,287.98	27,299.69	9.34%
01	7428	365,831.35	34,168.65	9.34%
01	7430	513,604.02	47,970.61	9.34%
01	7810	1,855,273.46	173,282.54	9.34%
01	9010	10,337,743.14	963,566.55	9.32%
12	5033	90,814.89	8,482.11	9.34%
12	5035	387,116.80	36,156.69	9.34%
12	5050	12,224,955.62	1,141,814.17	9.34%
12	5052	2,244,910.31	177,698.46	7.92%
12	5053	10,818.88	540.94	5.00%
12	5054	16,684.98	834.25	5.00%
12	5055	66,434.08	6,204.95	9.34%
12	5058	213,675.00	10,683.75	5.00%
12	5059	2,118,175.76	105,724.24	4.99%
12	5061	1,026,610.26	95,885.40	9.34%
12	5062	2,387,208.19	222,965.25	9.34%
12	6040	12,288,043.12	1,147,703.22	9.34%
12	6041	4,275,507.87	399,332.43	9.34%
12	6042	2,655,592.63	248,027.30	9.34%
12	6045	9,216.21	860.79	9.34%
12	6053	205.00	19.15	9.34%
12	6106	129,723.74	12,116.20	9.34%
12	6123	40,005.95	3,736.56	9.34%
12	6127	2,795,558.08	124,927.92	4.47%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	9,406,180.75		2,786,396.61	12,192,577.36
2. State Lottery Revenue	8560	1,191,884.57		525,844.02	1,717,728.59
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)		10,598,065.32	0.00	3,312,240.63	13,910,305.95
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	33,000.00		134,719.22	167,719.22
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	15,474.10			15,474.10
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)		48,474.10	0.00	134,719.22	183,193.32
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	10,549,591.22	0.00	3,177,521.41	13,727,112.63
D. COMMENTS:					

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

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	28,393,369.99	908,603.63	0.00	155,780.73	2,599,058.11	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12							
3100 Alternative Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools	5.00	4.00		2.00	3.00		
3550 Community Day Schools							
3600 Juvenile Courts							
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							
4900 Other Supplemental Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	5.00	4.00	0.00	2.00	3.00	0.00	0.00

Unaudited Actuals
2021-22
County School Service Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00		0.00
3100	Alternative Schools	57,699.34	0.00	57,699.34	5,387.38		63,086.72
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
3500	County Community Schools	64,830,474.34	32,056,812.46	96,887,286.80	9,046,357.38		105,933,644.18
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	5,486,176.60	0.00	5,486,176.60	512,243.82		5,998,420.42
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
4900	Other Supplemental Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	50,857,870.29	0.00	50,857,870.29	4,748,594.84		55,606,465.13
6000	Regional Occupational Ctr/Prg (ROC/P)	1,042,859.52	0.00	1,042,859.52	97,371.70		1,140,231.22
Other Goals							
7110	Nonagency - Educational	1,744,569.53	0.00	1,744,569.53	162,890.30		1,907,459.83
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	494,851.78	0.00	494,851.78	46,204.27		541,056.05
8600	County Services to Districts	40,212,198.89	0.00	40,212,198.89	3,754,609.45		43,966,808.34
Other Costs							
----	Food Services					1,244,207.82	1,244,207.82
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					2,031,462.33	2,031,462.33
----	Other Outgo					67,740,321.92	67,740,321.92
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	4,014,407.91		4,014,407.91
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(3,743,713.78)		(3,743,713.78)
----	Total County School Service and Charter Schools Funds Expenditures	164,726,700.29	32,056,812.46	196,783,512.75	18,644,353.27	71,015,992.07	286,443,858.09

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	57,699.34	0.00	0.00	0.00			0.00	0.00	57,699.34
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
3500	County Community Schools	35,610,098.07	11,254,710.74	171,168.62	7,658,158.58	2,464,100.65	0.00	0.00			1,692,386.70	5,979,850.98	64,830,474.34
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	1,600,508.67	2,605,644.25	143,702.76	655,739.24	480,581.68	0.00	0.00			0.00	0.00	5,486,176.60
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
4900	Other Supplemental 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	28,190,094.89	4,047,962.82	5,114.18	2,815,823.16	8,493,799.28	5,777,457.57	0.00			1,114,544.93	413,073.46	50,857,870.29
6000	ROC/P	15,474.10	957,118.25	0.00	0.00	70,267.17	0.00	0.00			0.00	0.00	1,042,859.52
Other Goals													
7110	Nonagency - Educational	439,743.92	1,270,155.05	0.00	0.00	(1,048.20)	0.00	0.00	0.00	0.00	30,466.61	5,252.15	1,744,569.53
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	494,851.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	494,851.78
8600	County Services to Districts		27,359,809.52	0.00	0.00	644,201.62	0.00			10,706,156.96	1,502,030.79	0.00	40,212,198.89
Total Direct Charged Costs		65,855,919.65	47,990,252.41	319,985.56	11,187,420.32	12,151,902.20	5,777,457.57	0.00	0.00	10,706,156.96	4,339,429.03	6,398,176.59	164,726,700.29

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative 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
3500	County Community Schools	29,457,754.35	2,599,058.11	0.00	32,056,812.46
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	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
4900	Other Supplemental Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	0.00	0.00	0.00	0.00
Other Funds					
--	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
Total Allocated Support Costs		29,457,754.35	2,599,058.11	0.00	32,056,812.46

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

A. Central Administration Costs in County School Service and Charter Schools Funds	
1 Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,684,102.21
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	11,458,749.66
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	9,245,215.19
5 Total Central Administration Costs in County School Service and Charter Schools Funds	22,388,067.06
B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	164,726,700.29
2 Total Allocated Costs (from Form PCR, Column 2, Total)	32,056,812.46
3 Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	196,783,512.75
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	42,994,663.37
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	42,994,663.37
D. Total Direct Charged and Allocated Costs (B3 + C5)	239,778,176.12
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	9.34%

Unaudited Actuals
2021-22
County School Service 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)	1,244,207.82				1,244,207.82
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			2,031,462.33		2,031,462.33
Other Outgo (Objects 1000-7999)				67,740,321.92	67,740,321.92
Total Other Costs	1,244,207.82	0.00	2,031,462.33	67,740,321.92	71,015,992.07

Description	2021-22 Actual	2022-23 Budget	% Diff.
SELPA Name: North Orange (MM)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
Grand Total Apportionment, Taxes and Excess ERAF			
H. (Sum lines A.4 through G)	0.00	0.00	0.00%
I. Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Orange County Department of Education (MM00)			0.00%
Buena Park Elementary (MM21)			0.00%
Fullerton Elementary (MM22)			0.00%
La Habra City Elementary (MM23)			0.00%
Fullerton Joint Union High (MM24)			0.00%
Lowell Joint Elementary (MM25)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Current LEA: 30-10306-0000000 Orange County Department of Education		
Selected SELPA: MM		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
MB	South Orange	
MM	North Orange	

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 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(40,997.52)	0.00	(3,743,713.78)				
Other Sources/Uses Detail					0.00	1,467,516.56		
Fund Reconciliation							3,944,835.21	4,155,234.25
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							3,023,685.44	2,368,145.28
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	40,997.52	0.00	3,743,713.78	0.00	486,781.56	0.00		
Other Sources/Uses Detail							1,142,455.56	2,711,826.51
Fund Reconciliation								
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	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					980,735.00	0.00		
Fund Reconciliation							980,735.00	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
16 FOREST RESERVE FUND								
Expenditure Detail								
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							0.00	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	1,375,907.98		
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					1,375,907.98	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							143,494.83	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
TOTALS	40,997.52	(40,997.52)	3,743,713.78	(3,743,713.78)	2,843,424.54	2,843,424.54	9,235,206.04	9,235,206.04

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									687
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,185,348.67	244,508.71	221,113.16	425,971.31	4,159.47	14,030,050.32		16,111,151.64
2000-2999	Classified Salaries	493,012.36	0.00	139,977.63	66,539.64	30,682.14	11,737,735.88		12,467,947.65
3000-3999	Employee Benefits	832,622.85	159,250.78	194,113.82	256,494.33	18,100.25	13,321,736.44		14,782,318.47
4000-4999	Books and Supplies	39,889.41	917.46	21,657.00	30,804.73	0.00	677,105.61		770,374.21
5000-5999	Services and Other Operating Expenditures	261,342.45	75,108.33	99,770.13	170,964.69	3,691.00	6,942,476.19		7,553,352.79
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	10,628.44		10,628.44
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	2,812,215.74	479,785.28	676,631.74	950,774.70	56,632.86	46,719,732.88	0.00	51,695,773.20
7310	Transfers of Indirect Costs	266,148.61	70,292.41	0.00	131,799.36	4,905.97	3,643,258.60		4,116,404.95
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	0.00							0.00
	Total Indirect Costs and PCR Allocations	266,148.61	70,292.41	0.00	131,799.36	4,905.97	3,643,258.60	0.00	4,116,404.95
	TOTAL COSTS	3,078,364.35	550,077.69	676,631.74	1,082,574.06	61,538.83	50,362,991.48	0.00	55,812,178.15
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	23,423.75	0.00	0.00	4,159.47	0.00		27,583.22
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	30,682.14	1,164,102.23		1,194,784.37
3000-3999	Employee Benefits	0.00	9,624.25	0.00	0.00	17,685.25	661,512.14		688,821.64
4000-4999	Books and Supplies	1,102.80	1.00	0.00	19,196.46	0.00	271,958.03		292,258.29
5000-5999	Services and Other Operating Expenditures	83,537.45	0.00	0.00	605.72	3,691.00	4,028.93		91,863.10
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	84,640.25	33,049.00	0.00	19,802.18	56,217.86	2,101,601.33	0.00	2,295,310.62
7310	Transfers of Indirect Costs	8,250.11	3,086.77	0.00	52,264.71	4,905.97	121,497.53		190,005.09
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	8,250.11	3,086.77	0.00	52,264.71	4,905.97	121,497.53	0.00	190,005.09
	TOTAL BEFORE OBJECT 8980	92,890.36	36,135.77	0.00	72,066.89	61,123.83	2,223,098.86	0.00	2,485,315.71
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								350,815.75
	TOTAL COSTS								2,134,499.96

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,185,348.67	221,084.96	221,113.16	425,971.31	0.00	14,030,050.32		16,083,568.42
2000-2999	Classified Salaries	493,012.36	0.00	139,977.63	66,539.64	0.00	10,573,633.65		11,273,163.28
3000-3999	Employee Benefits	832,622.85	149,626.53	194,113.82	256,494.33	415.00	12,660,224.30		14,093,496.83
4000-4999	Books and Supplies	38,786.61	916.46	21,657.00	11,608.27	0.00	405,147.58		478,115.92
5000-5999	Services and Other Operating Expenditures	177,805.00	75,108.33	99,770.13	170,358.97	0.00	6,938,447.26		7,461,489.69
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	10,628.44		10,628.44
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	2,727,575.49	446,736.28	676,631.74	930,972.52	415.00	44,618,131.55	0.00	49,400,462.58
7310	Transfers of Indirect Costs	257,898.50	67,205.64	0.00	79,534.65	0.00	3,521,761.07		3,926,399.86
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	0.00							0.00
	Total Indirect Costs and PCR Allocations	257,898.50	67,205.64	0.00	79,534.65	0.00	3,521,761.07	0.00	3,926,399.86
	TOTAL BEFORE OBJECT 8980	2,985,473.99	513,941.92	676,631.74	1,010,507.17	415.00	48,139,892.62	0.00	53,326,862.44
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								350,815.75
	TOTAL COSTS								53,677,678.19
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	308,264.54	0.00	0.00	226,667.68	0.00	66,331.75		601,263.97
2000-2999	Classified Salaries	57,352.08	0.00	0.00	63,154.89	0.00	396,583.68		517,090.65
3000-3999	Employee Benefits	155,362.86	0.00	0.00	140,392.34	0.00	242,523.21		538,278.41
4000-4999	Books and Supplies	0.00	0.00	0.00	1,913.01	0.00	17,052.14		18,965.15
5000-5999	Services and Other Operating Expenditures	88,434.01	0.00	0.00	3,690.98	0.00	5,641,591.11		5,733,716.10
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	609,413.49	0.00	0.00	435,818.90	0.00	6,364,081.89	0.00	7,409,314.28
7310	Transfers of Indirect Costs	1,828.69	0.00	0.00	40,705.49	0.00	74,377.37		116,911.55
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,828.69	0.00	0.00	40,705.49	0.00	74,377.37	0.00	116,911.55
	TOTAL BEFORE OBJECT 8980	611,242.18	0.00	0.00	476,524.39	0.00	6,438,459.26	0.00	7,526,225.83
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								350,815.75
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)								4,309,921.33
	TOTAL COSTS								12,186,962.91

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

2020-21 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	53,565,564.43	2,180,512.94
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)	53,565,564.43	2,180,512.94
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	<u>693.00</u>	
2. Enter any adjustments not included in Line C1 (explain below) _____ _____ _____		
3. 2020-21 Unduplicated Pupil Count, Adjusted for 2021-22 MOE Calculation (Line C1 plus Line C2)	693.00	

SELPA: North Orange (MM)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: North Orange (MM)

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: North Orange (MM)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2020-21	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	55,812,178.15		
b. Less: Expenditures paid from federal sources	2,134,499.96		
c. Expenditures paid from state and local sources	53,677,678.19	51,385,051.49	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		51,385,051.49	
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	53,677,678.19	51,385,051.49	2,292,626.70

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

	Actual FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	55,812,178.15		
b. Less: Expenditures paid from federal sources	2,134,499.96		
c. Expenditures paid from state and local sources	53,677,678.19	51,385,051.49	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		51,385,051.49	
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	53,677,678.19	51,385,051.49	
d. Special education unduplicated pupil count	687	693	
e. Per capita state and local expenditures (A2c/A2d)	78,133.45	74,148.70	3,984.75

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: North Orange (MM)

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	12,186,962.91	10,637,253.15	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>10,637,253.15</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>12,186,962.91</u>	<u>10,637,253.15</u>	<u>1,549,709.76</u>

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

	Actual FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	12,186,962.91	10,637,253.15	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>10,637,253.15</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>12,186,962.91</u>	<u>10,637,253.15</u>	
b. Special education unduplicated pupil count	687	693	
c. Per capita local expenditures (B2a/B2b)	<u>17,739.39</u>	<u>15,349.57</u>	<u>2,389.82</u>

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

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Title

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Email Address

SELPA: North Orange (MM)

Object Code	Description	Orange COE (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries	16,111,151.64	4,665,055.02	11,537,870.66	4,471,462.96	9,838,800.54	2,712,677.67
2000-2999	Classified Salaries	12,467,947.65	1,578,556.16	4,991,019.84	2,787,727.82	5,442,257.80	1,476,408.43
3000-3999	Employee Benefits	14,782,318.47	2,607,977.88	8,054,647.51	2,569,290.99	7,809,058.86	1,534,626.58
4000-4999	Books and Supplies	770,374.21	105,616.63	330,093.63	81,741.99	392,803.67	89,541.76
5000-5999	Services and Other Operating Expenditures	7,553,352.79	650,137.93	3,608,674.73	545,761.95	4,599,788.28	163,587.46
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	10,628.44	0.00	0.00	0.00	78,815.02	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	18,730.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	51,695,773.20	9,607,343.62	28,522,306.37	10,455,985.71	28,180,254.17	5,976,841.90
7310	Transfers of Indirect Costs	4,116,404.95	216.14	124,295.74	47,595.78	3,407.96	29,527.19
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations	0.00	1,176,927.17	6,165,418.30	3,570,380.66	1,858,058.22	460,453.34
	Total Indirect Costs and PCR Allocations	4,116,404.95	1,177,143.31	6,289,714.04	3,617,976.44	1,861,466.18	489,980.53
	TOTAL COSTS	55,812,178.15	10,784,486.93	34,812,020.41	14,073,962.15	30,041,720.35	6,466,822.43
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries	16,083,568.42	4,611,716.35	11,367,282.19	3,839,190.56	9,837,499.75	2,712,677.67
2000-2999	Classified Salaries	11,273,163.28	612,500.14	3,532,450.45	2,606,486.41	5,330,341.23	863,650.03
3000-3999	Employee Benefits	14,093,496.83	2,236,366.13	7,248,692.74	2,298,450.98	7,774,141.60	1,290,628.31
4000-4999	Books and Supplies	478,115.92	105,616.63	321,355.27	81,741.99	392,803.67	38,432.64
5000-5999	Services and Other Operating Expenditures	7,461,489.69	650,137.93	3,606,292.89	538,469.55	2,122,898.76	152,389.82
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	10,628.44	0.00	0.00	0.00	78,815.02	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	18,730.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	49,400,462.58	8,216,337.18	26,076,073.54	9,364,339.49	25,555,230.03	5,057,778.47
7310	Transfers of Indirect Costs	3,926,399.86	216.14	0.00	0.00	3,407.96	29,527.19
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations	0.00	1,176,927.17	6,165,418.30	3,570,380.66	1,858,058.22	460,453.34
	Total Indirect Costs and PCR Allocations	3,926,399.86	1,177,143.31	6,165,418.30	3,570,380.66	1,861,466.18	489,980.53
	TOTAL BEFORE OBJECT 8980	53,326,862.44	9,393,480.49	32,241,491.84	12,934,720.15	27,416,696.21	5,547,759.00
8980	Contributions from Unrestricted Revenues to Federal Resources	350,815.75	288,436.44	0.00	0.00	0.00	50,234.59
	TOTAL COSTS	53,677,678.19	9,681,916.93	32,241,491.84	12,934,720.15	27,416,696.21	5,597,993.59

SELPA: North Orange (MM)

Object Code	Description	Adjustments*	Total
TOTAL EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		49,337,018.49
2000-2999	Classified Salaries		28,743,917.70
3000-3999	Employee Benefits		37,357,920.29
4000-4999	Books and Supplies		1,770,171.89
5000-5999	Services and Other Operating Expenditures		17,121,303.14
6000-6999	Capital Outlay (except Object 6600 & Object 6910)		89,443.46
7130	State Special Schools		18,730.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	134,438,504.97
7310	Transfers of Indirect Costs		4,321,447.76
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		13,231,237.69
	Total Indirect Costs and PCR Allocations	0.00	17,552,685.45
	TOTAL COSTS	0.00	151,991,190.42
EXPENDITURES - Paid from State and Local Sources			
1000-1999	Certificated Salaries		48,451,934.94
2000-2999	Classified Salaries		24,218,591.54
3000-3999	Employee Benefits		34,941,776.59
4000-4999	Books and Supplies		1,418,066.12
5000-5999	Services and Other Operating Expenditures		14,531,678.64
6000-6999	Capital Outlay (except Object 6600 & Object 6910)		89,443.46
7130	State Special Schools		18,730.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	123,670,221.29
7310	Transfers of Indirect Costs		3,959,551.15
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		13,231,237.69
	Total Indirect Costs and PCR Allocations	0.00	17,190,788.84
	TOTAL BEFORE OBJECT 8980	0.00	140,861,010.13
8980	Contributions from Unrestricted Revenues to Federal Resources		689,486.78
	TOTAL COSTS	0.00	141,550,496.91

SELPA: North Orange (MM)

Object Code	Description	Orange COE (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries	601,263.97	0.00	29,534.41	18,259.44	10,890.99	452,729.27
2000-2999	Classified Salaries	517,090.65	141,564.39	317,029.25	279,870.45	1,318,319.57	119,173.56
3000-3999	Employee Benefits	538,278.41	79,731.70	128,922.42	90,953.76	692,439.46	197,105.32
4000-4999	Books and Supplies	18,965.15	0.00	77,587.43	0.00	267,239.56	526.84
5000-5999	Services and Other Operating Expenditures	5,733,716.10	981.34	2,435,969.45	0.00	274,572.80	109,047.25
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	78,815.02	0.00
7130	State Special Schools	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
	Total Direct Costs	7,409,314.28	222,277.43	2,989,042.96	389,083.65	2,642,277.40	878,582.24
7310	Transfers of Indirect Costs	116,911.55	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
	Total Indirect Costs	116,911.55	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	7,526,225.83	222,277.43	2,989,042.96	389,083.65	2,642,277.40	878,582.24
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	350,815.75	288,436.44	0.00	0.00	0.00	50,234.59
8980	Contributions from Unrestricted Revenues to State Resources	4,309,921.33	5,591,571.17	12,638,119.63	5,366,983.80	11,389,927.31	1,591,562.02
	TOTAL COSTS	12,186,962.91	6,102,285.04	15,627,162.59	5,756,067.45	14,032,204.71	2,520,378.85
UNDUPLICATED PUPIL COUNT		687	537	1,510	700	1,454	414

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

SELPA: North Orange (MM)

Object Code	Description	Adjustments*	Total
EXPENDITURES - Paid from Local Sources			
1000-1999	Certificated Salaries		1,112,678.08
2000-2999	Classified Salaries		2,693,047.87
3000-3999	Employee Benefits		1,727,431.07
4000-4999	Books and Supplies		364,318.98
5000-5999	Services and Other Operating Expenditures		8,554,286.94
6000-6999	Capital Outlay (except Object 6600 & Object 6910)		78,815.02
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	14,530,577.96
7310	Transfers of Indirect Costs		116,911.55
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	116,911.55
	TOTAL BEFORE OBJECT 8980	0.00	14,647,489.51
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)		689,486.78
8980	Contributions from Unrestricted Revenues to State Resources		40,888,085.26
	TOTAL COSTS	0.00	56,225,061.55
UNDUPLICATED PUPIL COUNT			5,302

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								687
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,205,712.00	251,648.00	223,173.00	404,771.00	0.00	14,570,535.00		16,655,839.00
2000-2999	Classified Salaries	513,558.00	0.00	198,379.00	43,590.00	37,526.00	12,632,688.00		13,425,741.00
3000-3999	Employee Benefits	841,281.00	149,267.00	179,923.00	198,721.00	20,399.00	13,266,928.00		14,656,519.00
4000-4999	Books and Supplies	62,676.00	26,886.00	74,452.00	64,635.00	2,574.00	2,833,712.00		3,064,935.00
5000-5999	Services and Other Operating Expenditures	715,294.00	78,152.00	158,204.00	234,236.00	2,573.00	7,354,194.00		8,542,653.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	10,000.00	0.00	0.00	317,300.00		327,300.00
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	3,338,521.00	505,953.00	844,131.00	945,953.00	63,072.00	50,975,357.00	0.00	56,672,987.00
7310	Transfers of Indirect Costs	401,973.00	88,870.00	0.00	152,611.00	5,479.00	3,998,044.00		4,646,977.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	401,973.00	88,870.00	0.00	152,611.00	5,479.00	3,998,044.00	0.00	4,646,977.00
	TOTAL COSTS	3,740,494.00	594,823.00	844,131.00	1,098,564.00	68,551.00	54,973,401.00	0.00	61,319,964.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,205,712.00	222,968.00	223,173.00	404,771.00	0.00	14,570,535.00		16,627,159.00
2000-2999	Classified Salaries	513,558.00	0.00	198,379.00	43,590.00	0.00	11,392,730.00		12,148,257.00
3000-3999	Employee Benefits	841,281.00	137,531.00	179,923.00	198,721.00	0.00	12,526,669.00		13,884,125.00
4000-4999	Books and Supplies	62,576.00	24,844.00	74,452.00	35,775.00	0.00	2,080,657.00		2,278,304.00
5000-5999	Services and Other Operating Expenditures	697,617.00	76,183.00	158,204.00	223,932.00	0.00	7,336,464.00		8,492,400.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	10,000.00	0.00	0.00	317,300.00		327,300.00
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	3,320,744.00	461,526.00	844,131.00	906,789.00	0.00	48,224,355.00	0.00	53,757,545.00
7310	Transfers of Indirect Costs	400,071.00	84,717.00	0.00	84,778.00	0.00	3,866,499.00		4,436,065.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	400,071.00	84,717.00	0.00	84,778.00	0.00	3,866,499.00	0.00	4,436,065.00
	TOTAL BEFORE OBJECT 8980	3,720,815.00	546,243.00	844,131.00	991,567.00	0.00	52,090,854.00	0.00	58,193,610.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								597,020.00
	TOTAL COSTS								58,790,630.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	311,580.00	0.00	0.00	192,307.00	0.00	40,359.00		544,246.00	
2000-2999	Classified Salaries	62,352.00	0.00	0.00	40,059.00	0.00	398,877.00		501,288.00	
3000-3999	Employee Benefits	167,000.00	0.00	0.00	110,266.00	0.00	247,116.00		524,382.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	20,418.00	0.00	59,076.00		79,494.00	
5000-5999	Services and Other Operating Expenditures	222,758.00	0.00	0.00	8,184.00	0.00	5,935,285.00		6,166,227.00	
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	763,690.00	0.00	0.00	371,234.00	0.00	6,680,713.00	0.00	7,815,637.00	
7310	Transfers of Indirect Costs	2,102.00	0.00	0.00	34,710.00	0.00	82,347.00		119,159.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	2,102.00	0.00	0.00	34,710.00	0.00	82,347.00	0.00	119,159.00	
	TOTAL BEFORE OBJECT 8980	765,792.00	0.00	0.00	405,944.00	0.00	6,763,060.00	0.00	7,934,796.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									597,020.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									4,436,449.00
	TOTAL COSTS									12,968,265.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									687
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,185,348.67	244,508.71	221,113.16	425,971.31	4,159.47	14,030,050.32		16,111,151.64
2000-2999	Classified Salaries	493,012.36	0.00	139,977.63	66,539.64	30,682.14	11,737,735.88		12,467,947.65
3000-3999	Employee Benefits	832,622.85	159,250.78	194,113.82	256,494.33	18,100.25	13,321,736.44		14,782,318.47
4000-4999	Books and Supplies	39,889.41	917.46	21,657.00	30,804.73	0.00	677,105.61		770,374.21
5000-5999	Services and Other Operating Expenditures	261,342.45	75,108.33	99,770.13	170,964.69	3,691.00	6,942,476.19		7,553,352.79
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	10,628.44		10,628.44
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	2,812,215.74	479,785.28	676,631.74	950,774.70	56,632.86	46,719,732.88	0.00	51,695,773.20
7310	Transfers of Indirect Costs	266,148.61	70,292.41	0.00	131,799.36	4,905.97	3,643,258.60		4,116,404.95
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)	0.00							0.00
	Total Indirect Costs	266,148.61	70,292.41	0.00	131,799.36	4,905.97	3,643,258.60	0.00	4,116,404.95
	TOTAL COSTS	3,078,364.35	550,077.69	676,631.74	1,082,574.06	61,538.83	50,362,991.48	0.00	55,812,178.15
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	23,423.75	0.00	0.00	4,159.47	0.00		27,583.22
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	30,682.14	1,164,102.23		1,194,784.37
3000-3999	Employee Benefits	0.00	9,624.25	0.00	0.00	17,685.25	661,512.14		688,821.64
4000-4999	Books and Supplies	1,102.80	1.00	0.00	19,196.46	0.00	271,958.03		292,258.29
5000-5999	Services and Other Operating Expenditures	83,537.45	0.00	0.00	605.72	3,691.00	4,028.93		91,863.10
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	84,640.25	33,049.00	0.00	19,802.18	56,217.86	2,101,601.33	0.00	2,295,310.62
7310	Transfers of Indirect Costs	8,250.11	3,086.77	0.00	52,264.71	4,905.97	121,497.53		190,005.09
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	8,250.11	3,086.77	0.00	52,264.71	4,905.97	121,497.53	0.00	190,005.09
	TOTAL BEFORE OBJECT 8980	92,890.36	36,135.77	0.00	72,066.89	61,123.83	2,223,098.86	0.00	2,485,315.71
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								350,815.75
	TOTAL COSTS								2,134,499.96

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,185,348.67	221,084.96	221,113.16	425,971.31	0.00	14,030,050.32		16,083,568.42
2000-2999	Classified Salaries	493,012.36	0.00	139,977.63	66,539.64	0.00	10,573,633.65		11,273,163.28
3000-3999	Employee Benefits	832,622.85	149,626.53	194,113.82	256,494.33	415.00	12,660,224.30		14,093,496.83
4000-4999	Books and Supplies	38,786.61	916.46	21,657.00	11,608.27	0.00	405,147.58		478,115.92
5000-5999	Services and Other Operating Expenditures	177,805.00	75,108.33	99,770.13	170,358.97	0.00	6,938,447.26		7,461,489.69
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	10,628.44		10,628.44
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	2,727,575.49	446,736.28	676,631.74	930,972.52	415.00	44,618,131.55	0.00	49,400,462.58
7310	Transfers of Indirect Costs	257,898.50	67,205.64	0.00	79,534.65	0.00	3,521,761.07		3,926,399.86
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)	0.00							0.00
	Total Indirect Costs	257,898.50	67,205.64	0.00	79,534.65	0.00	3,521,761.07	0.00	3,926,399.86
	TOTAL BEFORE OBJECT 8980	2,985,473.99	513,941.92	676,631.74	1,010,507.17	415.00	48,139,892.62	0.00	53,326,862.44
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								350,815.75
	TOTAL COSTS								53,677,678.19
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	308,264.54	0.00	0.00	226,667.68	0.00	66,331.75		601,263.97
2000-2999	Classified Salaries	57,352.08	0.00	0.00	63,154.89	0.00	396,583.68		517,090.65
3000-3999	Employee Benefits	155,362.86	0.00	0.00	140,392.34	0.00	242,523.21		538,278.41
4000-4999	Books and Supplies	0.00	0.00	0.00	1,913.01	0.00	17,052.14		18,965.15
5000-5999	Services and Other Operating Expenditures	88,434.01	0.00	0.00	3,690.98	0.00	5,641,591.11		5,733,716.10
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	609,413.49	0.00	0.00	435,818.90	0.00	6,364,081.89	0.00	7,409,314.28
7310	Transfers of Indirect Costs	1,828.69	0.00	0.00	40,705.49	0.00	74,377.37		116,911.55
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,828.69	0.00	0.00	40,705.49	0.00	74,377.37	0.00	116,911.55
	TOTAL BEFORE OBJECT 8980	611,242.18	0.00	0.00	476,524.39	0.00	6,438,459.26	0.00	7,526,225.83
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								350,815.75
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)								4,309,921.33
	TOTAL COSTS								12,186,962.91

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

SELPA: North Orange (MM)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: North Orange (MM)

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

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

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

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

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

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)	

<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> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
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SELPA: North Orange (MM)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2020-21	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	61,319,964.00		
b. Less: Expenditures paid from federal sources	2,529,334.00		
c. Expenditures paid from state and local sources	58,790,630.00	56,817,167.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		56,817,167.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	58,790,630.00	56,817,167.00	1,973,463.00

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

	Budgeted Amounts FY 2022-23	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	61,319,964.00		
b. Less: Expenditures paid from federal sources	2,529,334.00		
c. Expenditures paid from state and local sources	58,790,630.00	56,817,167.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		56,817,167.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	58,790,630.00	56,817,167.00	
d. Special education unduplicated pupil count	687	693	
e. Per capita state and local expenditures (A2c/A2d)	85,575.88	81,987.25	3,588.63

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: North Orange (MM)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2022-23	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	12,968,265.00	13,309,421.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		13,309,421.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>12,968,265.00</u>	<u>13,309,421.00</u>	<u>(341,156.00)</u>

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

	Budget FY 2022-23	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	12,968,265.00	13,309,421.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		13,309,421.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>12,968,265.00</u>	<u>13,309,421.00</u>	
b. Special education unduplicated pupil count	<u>687</u>	<u>693</u>	
c. Per capita local expenditures (B2a/B2b)	<u>18,876.66</u>	<u>19,205.51</u>	<u>(328.85)</u>

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

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SELPA: North Orange (MM)

Object Code	Description	Orange COE (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries	16,655,839.00	4,959,134.00	11,794,360.00	4,611,319.00	11,243,283.00	3,049,184.00
2000-2999	Classified Salaries	13,425,741.00	1,522,307.00	5,561,957.00	2,712,541.00	5,463,618.00	1,585,741.00
3000-3999	Employee Benefits	14,656,519.00	2,549,934.00	9,046,887.00	2,899,125.00	8,766,498.85	1,778,423.00
4000-4999	Books and Supplies	3,064,935.00	221,561.00	(288,713.00)	75,491.00	1,744,158.00	32,563.00
5000-5999	Services and Other Operating Expenditures	8,542,653.00	1,102,700.00	3,377,111.00	469,955.00	5,164,095.00	175,953.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	327,300.00	0.00	0.00	0.00	308,000.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	12,475.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	56,672,987.00	10,355,636.00	29,491,602.00	10,768,431.00	32,702,127.85	6,621,864.00
7310	Transfers of Indirect Costs	4,646,977.00	22,603.00	87,831.00	4,225.00	713,025.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	4,646,977.00	22,603.00	87,831.00	4,225.00	713,025.00	0.00
	TOTAL COSTS	61,319,964.00	10,378,239.00	29,579,433.00	10,772,656.00	33,415,152.85	6,621,864.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries	16,627,159.00	4,841,989.00	11,674,197.00	3,949,782.00	10,747,962.00	2,971,298.00
2000-2999	Classified Salaries	12,148,257.00	626,653.00	4,131,833.00	1,996,752.00	5,463,618.00	1,016,009.00
3000-3999	Employee Benefits	13,884,125.00	2,095,982.00	8,110,309.00	2,443,654.00	8,549,767.85	1,473,698.00
4000-4999	Books and Supplies	2,278,304.00	221,561.00	(291,995.00)	71,500.00	1,744,158.00	32,563.00
5000-5999	Services and Other Operating Expenditures	8,492,400.00	1,102,700.00	3,377,111.00	463,000.00	3,113,683.00	175,953.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	327,300.00	0.00	0.00	0.00	308,000.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	12,475.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	53,757,545.00	8,888,885.00	27,001,455.00	8,924,688.00	29,939,663.85	5,669,521.00
7310	Transfers of Indirect Costs	4,436,065.00	22,603.00	0.00	0.00	713,025.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	4,436,065.00	22,603.00	0.00	0.00	713,025.00	0.00
	TOTAL BEFORE OBJECT 8980	58,193,610.00	8,911,488.00	27,001,455.00	8,924,688.00	30,652,688.85	5,669,521.00
8980	Contributions from Unrestricted Revenues to Federal Resources	597,020.00	485,383.00	0.00	118,439.00	0.00	288,082.00
	TOTAL COSTS	58,790,630.00	9,396,871.00	27,001,455.00	9,043,127.00	30,652,688.85	5,957,603.00

SELPA: North Orange (MM)

Object Code	Description	Adjustments*	Total
TOTAL BUDGET - All Sources			
1000-1999	Certificated Salaries		52,313,119.00
2000-2999	Classified Salaries		30,271,905.00
3000-3999	Employee Benefits		39,697,386.85
4000-4999	Books and Supplies		4,849,995.00
5000-5999	Services and Other Operating Expenditures		18,832,467.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)		635,300.00
7130	State Special Schools		12,475.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	146,612,647.85
7310	Transfers of Indirect Costs		5,474,661.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	5,474,661.00
	TOTAL COSTS	0.00	152,087,308.85
BUDGET - State and Local Sources			
1000-1999	Certificated Salaries		50,812,387.00
2000-2999	Classified Salaries		25,383,122.00
3000-3999	Employee Benefits		36,557,535.85
4000-4999	Books and Supplies		4,056,091.00
5000-5999	Services and Other Operating Expenditures		16,724,847.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)		635,300.00
7130	State Special Schools		12,475.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	134,181,757.85
7310	Transfers of Indirect Costs		5,171,693.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	5,171,693.00
	TOTAL BEFORE OBJECT 8980	0.00	139,353,450.85
8980	Contributions from Unrestricted Revenues to Federal Resources		1,488,924.00
	TOTAL COSTS	0.00	140,842,374.85

SELPA: North Orange (MM)

Object Code	Description	Orange COE (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
BUDGET - Local Sources							
1000-1999	Certificated Salaries	544,246.00	0.00	31,854.00	18,536.00	21,076.00	456,497.00
2000-2999	Classified Salaries	501,288.00	139,421.00	9,170.00	76,703.00	1,282,722.00	125,287.00
3000-3999	Employee Benefits	524,382.00	99,133.00	14,681.00	31,761.00	719,669.00	219,906.00
4000-4999	Books and Supplies	79,494.00	0.00	29,000.00	0.00	373,060.00	0.00
5000-5999	Services and Other Operating Expenditures	6,166,227.00	0.00	1,894,741.00	0.00	433,362.00	100,000.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	300,000.00	0.00
7130	State Special Schools	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
	Total Direct Costs	7,815,637.00	238,554.00	1,979,446.00	127,000.00	3,129,889.00	901,690.00
7310	Transfers of Indirect Costs	119,159.00	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
	Total Indirect Costs	119,159.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	7,934,796.00	238,554.00	1,979,446.00	127,000.00	3,129,889.00	901,690.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	597,020.00	485,383.00	0.00	118,439.00	0.00	288,082.00
8980	Contributions from Unrestricted Revenues to State Resources	4,436,449.00	6,192,319.00	12,940,831.00	5,284,971.00	15,875,469.00	1,794,281.00
	TOTAL COSTS	12,968,265.00	6,916,256.00	14,920,277.00	5,530,410.00	19,005,358.00	2,984,053.00
UNDUPLICATED PUPIL COUNT		687	537	1,510	693	1,454	414

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

SELPA: North Orange (MM)

Object Code	Description	Adjustments*	Total
BUDGET - Local Sources			
1000-1999	Certificated Salaries		1,072,209.00
2000-2999	Classified Salaries		2,134,591.00
3000-3999	Employee Benefits		1,609,532.00
4000-4999	Books and Supplies		481,554.00
5000-5999	Services and Other Operating Expenditures		8,594,330.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)		300,000.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	14,192,216.00
7310	Transfers of Indirect Costs		119,159.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	119,159.00
	TOTAL BEFORE OBJECT 8980	0.00	14,311,375.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		1,488,924.00
8980	Contributions from Unrestricted Revenues to State Resources		46,524,320.00
	TOTAL COSTS	0.00	62,324,619.00
UNDUPLICATED PUPIL COUNT			5,295

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