

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: Mary Ann Dewan  
County Superintendent/Designee  
(Original signature required)

Date: 10/5/2022

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

For County Office of Education:

Anita Maharaj

Name

Controller

Title

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E-mail Address

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	\$9,965,106.77
	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	\$196,838,503.87
	Appropriations Subject to Limit	\$196,838,503.87
	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	11.84%
	Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	

11/13/2021

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	83,266,933.83	82,897,975.00	166,164,908.83	87,267,793.00	86,913,038.00	174,180,831.00	4.8%
2) Federal Revenue		8100-8299	0.00	54,497,814.43	54,497,814.43	0.00	52,249,668.00	52,249,668.00	-4.1%
3) Other State Revenue		8300-8599	968,401.23	25,079,298.33	26,047,699.56	644,879.00	17,430,288.00	18,075,167.00	-30.6%
4) Other Local Revenue		8600-8799	7,421,557.42	37,587,187.52	45,008,744.94	12,487,063.00	27,501,269.00	39,988,332.00	-11.2%
5) TOTAL, REVENUES			91,656,892.48	200,062,275.28	291,719,167.76	100,399,735.00	184,094,263.00	284,493,998.00	-2.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	11,944,462.82	44,745,293.47	56,689,756.29	13,821,106.00	43,971,679.00	57,792,785.00	1.9%
2) Classified Salaries		2000-2999	28,289,610.62	42,447,908.28	70,737,518.90	29,718,768.00	42,885,287.00	72,604,055.00	2.6%
3) Employee Benefits		3000-3999	16,422,210.42	44,987,422.38	61,409,632.80	19,419,744.00	50,427,876.00	69,847,620.00	13.7%
4) Books and Supplies		4000-4999	2,079,749.35	5,478,476.40	7,558,225.75	2,483,889.00	3,287,432.00	5,771,321.00	-23.6%
5) Services and Other Operating Expenditures		5000-5999	5,680,302.19	34,092,426.10	39,772,728.29	12,610,405.00	30,764,499.00	43,374,904.00	9.1%
6) Capital Outlay		6000-6999	2,644,373.32	4,703,087.00	7,347,460.32	1,522,317.00	6,655,893.00	8,178,210.00	11.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	42,599,979.00	12,465,736.67	55,065,715.67	44,355,788.00	4,410,118.00	48,765,906.00	-11.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,232,031.99)	12,800,054.75	(431,977.24)	(14,409,258.00)	13,700,122.00	(709,136.00)	64.2%
9) TOTAL, EXPENDITURES			96,428,655.73	201,720,405.05	298,149,060.78	109,522,759.00	196,102,906.00	305,625,665.00	2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,771,763.25)	(1,658,129.77)	(6,429,893.02)	(9,123,024.00)	(12,008,643.00)	(21,131,667.00)	228.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	983,500.00	0.00	983,500.00	976,000.00	0.00	976,000.00	-0.8%
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	(1,196,620.51)	1,196,620.51	0.00	(1,152,970.00)	1,152,970.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,180,120.51)	1,196,620.51	(983,500.00)	(2,128,970.00)	1,152,970.00	(976,000.00)	-0.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,951,883.76)	(461,509.26)	(7,413,393.02)	(11,251,994.00)	(10,855,673.00)	(22,107,667.00)	198.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	60,139,681.82	42,688,371.17	102,828,052.99	53,187,798.06	42,226,861.91	95,414,659.97	-7.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,139,681.82	42,688,371.17	102,828,052.99	53,187,798.06	42,226,861.91	95,414,659.97	-7.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,139,681.82	42,688,371.17	102,828,052.99	53,187,798.06	42,226,861.91	95,414,659.97	-7.2%
2) Ending Balance, June 30 (E + F1e)			53,187,798.06	42,226,861.91	95,414,659.97	41,935,804.06	31,371,188.91	73,306,992.97	-23.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	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	42,226,861.91	42,226,861.91	0.00	31,371,188.91	31,371,188.91	-25.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	0000	9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		9760	0.00						
d) Assigned									
Other Assignments		9780	24,057,716.12	0.00	24,057,716.12	13,162,988.00	0.00	13,162,988.00	-45.3%
Board Designation (Legal)	0000	9780	176,000.00		176,000.00				
Deferred Maintenance	0000	9780	2,053,398.68		2,053,398.68				
Facilities	0000	9780	2,220,649.16		2,220,649.16				
Technology & Data Services	0000	9780	11,057,595.34		11,057,595.34				
Carryover-Unspent	0000	9780	4,725,872.26		4,725,872.26				
Vacation Liability	0000	9780	3,824,200.68		3,824,200.68				
Board Designation (Legal)	0000	9780				176,000.00		176,000.00	
Deferred Maintenance	0000	9780				1,825,558.00		1,825,558.00	
Facilities	0000	9780				1,342,343.00		1,342,343.00	
Technology & Data Services	0000	9780				6,791,478.00		6,791,478.00	
Vacation Liability	0000	9780				3,027,609.00		3,027,609.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,965,302.42	0.00	11,965,302.42	12,264,067.00	0.00	12,264,067.00	2.5%
Unassigned/Unappropriated Amount		9790	17,139,779.52	0.00	17,139,779.52	16,508,749.06	0.00	16,508,749.06	-3.7%

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<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	113,554,922.14	34,819,595.57	148,374,517.71				
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,672,851.00)	0.00	(3,672,851.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,211,260.03	4,366,697.81	5,577,957.84				
4) Due from Grantor Government		9290	120,054.40	21,361,739.20	21,481,793.60				
5) Due from Other Funds		9310	965,198.08	144,004.21	1,109,202.29				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			112,203,583.65	60,692,036.79	172,895,620.44				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	14,164,760.43	10,463,758.28	24,628,518.71				
2) Due to Grantor Governments		9590	42,604,013.23	532,073.36	43,136,086.59				
3) Due to Other Funds		9610	2,247,011.93	321,281.71	2,568,293.64				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	7,148,061.53	7,148,061.53				
6) TOTAL, LIABILITIES			59,015,785.59	18,465,174.88	77,480,960.47				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			53,187,798.06	42,226,861.91	95,414,659.97				

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<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	8,490,655.00	0.00	8,490,655.00	9,803,696.00	0.00	9,803,696.00	15.5%
Education Protection Account State Aid - Current Year		8012	55,442.00	0.00	55,442.00	82,000.00	0.00	82,000.00	47.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	624,484.74	0.00	624,484.74	650,700.00	0.00	650,700.00	4.2%
Timber Yield Tax		8022	87.13	0.00	87.13	189.00	0.00	189.00	116.9%
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	169,967,130.43	0.00	169,967,130.43	178,144,170.00	0.00	178,144,170.00	4.8%
Unsecured Roll Taxes		8042	10,340,086.67	0.00	10,340,086.67	10,586,365.00	0.00	10,586,365.00	2.4%
Prior Years' Taxes		8043	1,228.16	0.00	1,228.16	878.00	0.00	878.00	-28.5%
Supplemental Taxes		8044	4,511,870.78	0.00	4,511,870.78	2,717,400.00	0.00	2,717,400.00	-39.8%
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	10,329,677.34	0.00	10,329,677.34	10,571,100.00	0.00	10,571,100.00	2.3%
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	1,785.16	0.00	1,785.16	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(892.58)	0.00	(892.58)	0.00	0.00	0.00	-100.0%
<b>Subtotal, LCFF Sources</b>			<b>204,321,554.83</b>	<b>0.00</b>	<b>204,321,554.83</b>	<b>212,556,498.00</b>	<b>0.00</b>	<b>212,556,498.00</b>	<b>4.0%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	607,917.00	0.00	607,917.00	659,444.00	0.00	659,444.00	8.5%
Property Taxes Transfers		8097	(121,662,538.00)	82,897,975.00	(38,764,563.00)	(125,948,149.00)	86,913,038.00	(39,035,111.00)	0.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>83,266,933.83</b>	<b>82,897,975.00</b>	<b>166,164,908.83</b>	<b>87,267,793.00</b>	<b>86,913,038.00</b>	<b>174,180,831.00</b>	<b>4.8%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,449,222.83	2,449,222.83	0.00	2,182,618.00	2,182,618.00	-10.9%
Special Education Discretionary Grants		8182	0.00	1,645,040.23	1,645,040.23	0.00	1,067,238.00	1,067,238.00	-35.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	250,041.00	250,041.00	0.00	238,000.00	238,000.00	-4.8%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,179,025.80	1,179,025.80		977,208.00	977,208.00	-17.1%
Title I, Part D, Local Delinquent Programs	3025	8290		629,181.58	629,181.58		674,969.00	674,969.00	7.3%
Title II, Part A, Supporting Effective Instruction	4035	8290		82,787.68	82,787.68		37,038.00	37,038.00	-55.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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Title III, Part A, English Learner Program	4203	8290		88,201.24	88,201.24		69,264.00	69,264.00	-21.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		46,377.00	46,377.00		0.00	0.00	-100.0%
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		8,950,398.60	8,950,398.60		9,538,453.00	9,538,453.00	6.6%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	39,177,538.47	39,177,538.47	0.00	37,464,880.00	37,464,880.00	-4.4%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	54,497,814.43	54,497,814.43	0.00	52,249,668.00	52,249,668.00	-4.1%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		2,200,759.65	2,200,759.65		2,418,042.00	2,418,042.00	9.9%
Prior Years	6500	8319		245,958.00	245,958.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,667,037.00	3,667,037.00	0.00	3,667,037.00	3,667,037.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	362,588.00	0.00	362,588.00	380,278.00	0.00	380,278.00	4.9%
Lottery - Unrestricted and Instructional Materials		8560	294,186.78	126,033.52	420,220.30	181,601.00	72,416.00	254,017.00	-39.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		1,453,257.69	1,453,257.69		1,162,537.00	1,162,537.00	-20.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		50,731.00	50,731.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	311,626.45	17,335,521.47	17,647,147.92	83,000.00	10,110,256.00	10,193,256.00	-42.2%
<b>TOTAL, OTHER STATE REVENUE</b>			968,401.23	25,079,298.33	26,047,699.56	644,879.00	17,430,288.00	18,075,167.00	-30.6%

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<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	5,968,900.76	5,968,900.76	0.00	2,500,000.00	2,500,000.00	-58.1%
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	14,145.00	14,145.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	44,050.47	44,050.47	0.00	42,100.00	42,100.00	-4.4%
All Other Sales		8639	174,542.85	87,175.23	261,718.08	170,000.00	29,000.00	199,000.00	-24.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,113,129.86	0.00	1,113,129.86	936,241.00	0.00	936,241.00	-15.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,209,489.52)	0.00	(4,209,489.52)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	5,310,849.53	882,730.65	6,193,580.18	5,876,644.00	1,763,929.00	7,640,573.00	23.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,924,646.08	12,167,929.05	14,092,575.13	2,284,389.00	9,292,546.00	11,576,935.00	-17.9%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	892.58	0.00	892.58	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,156,025.61	5,926,892.92	8,082,918.53	2,819,789.00	2,647,211.00	5,467,000.00	-32.4%
Tuition		8710	950,000.00	391,402.52	1,341,402.52	400,000.00	428,050.00	828,050.00	-38.3%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		12,103,960.92	12,103,960.92		10,798,433.00	10,798,433.00	-10.8%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	960.43	0.00	960.43	0.00	0.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,421,557.42</b>	<b>37,587,187.52</b>	<b>45,008,744.94</b>	<b>12,487,063.00</b>	<b>27,501,269.00</b>	<b>39,988,332.00</b>	<b>-11.2%</b>
<b>TOTAL, REVENUES</b>			<b>91,656,892.48</b>	<b>200,062,275.28</b>	<b>291,719,167.76</b>	<b>100,399,735.00</b>	<b>184,094,263.00</b>	<b>284,493,998.00</b>	<b>-2.5%</b>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	3,487,989.02	25,014,899.71	28,502,888.73	3,522,376.00	24,406,412.00	27,928,788.00	-2.0%
Certificated Pupil Support Salaries		1200	387,804.30	7,708,859.19	8,096,663.49	413,428.00	9,194,979.00	9,608,407.00	18.7%
Certificated Supervisors' and Administrators' Salaries		1300	7,800,352.21	8,540,090.73	16,340,442.94	9,715,638.00	9,029,952.00	18,745,590.00	14.7%
Other Certificated Salaries		1900	268,317.29	3,481,443.84	3,749,761.13	169,664.00	1,340,336.00	1,510,000.00	-59.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>11,944,462.82</b>	<b>44,745,293.47</b>	<b>56,689,756.29</b>	<b>13,821,106.00</b>	<b>43,971,679.00</b>	<b>57,792,785.00</b>	<b>1.9%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	162,040.89	22,139,025.67	22,301,066.56	190,653.00	22,409,733.00	22,600,386.00	1.3%
Classified Support Salaries		2200	3,458,695.32	8,645,065.26	12,103,760.58	3,714,442.00	9,778,080.00	13,492,522.00	11.5%
Classified Supervisors' and Administrators' Salaries		2300	9,254,743.06	2,143,614.08	11,398,357.14	9,692,362.00	1,686,264.00	11,378,626.00	-0.2%
Clerical, Technical and Office Salaries		2400	14,118,091.09	6,484,776.91	20,602,868.00	15,161,664.00	6,561,501.00	21,723,165.00	5.4%
Other Classified Salaries		2900	1,296,040.26	3,035,426.36	4,331,466.62	959,647.00	2,449,709.00	3,409,356.00	-21.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>28,289,610.62</b>	<b>42,447,908.28</b>	<b>70,737,518.90</b>	<b>29,718,768.00</b>	<b>42,885,287.00</b>	<b>72,604,055.00</b>	<b>2.6%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	1,878,922.65	12,786,035.51	14,664,958.16	2,529,078.00	14,412,352.00	16,941,430.00	15.5%
PERS		3201-3202	6,040,769.47	9,051,993.62	15,092,763.09	7,550,692.00	11,148,933.00	18,699,625.00	23.9%
OASDI/Medicare/Alternative		3301-3302	2,283,004.06	3,925,809.04	6,208,813.10	2,448,927.00	4,034,376.00	6,483,303.00	4.4%
Health and Welfare Benefits		3401-3402	5,612,812.41	15,727,469.33	21,340,281.74	6,222,760.00	17,214,843.00	23,437,603.00	9.8%
Unemployment Insurance		3501-3502	197,395.68	428,214.77	625,610.45	217,899.00	435,571.00	653,470.00	4.5%
Workers' Compensation		3601-3602	409,126.15	3,067,900.11	3,477,026.26	450,388.00	3,181,801.00	3,632,189.00	4.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	180.00	0.00	180.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>16,422,210.42</b>	<b>44,987,422.38</b>	<b>61,409,632.80</b>	<b>19,419,744.00</b>	<b>50,427,876.00</b>	<b>69,847,620.00</b>	<b>13.7%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	15,941.96	15,941.96	42,000.00	3,394.00	45,394.00	184.7%
Books and Other Reference Materials		4200	39,894.06	60,561.69	100,455.75	104,447.00	35,157.00	139,604.00	39.0%
Materials and Supplies		4300	1,489,816.19	3,921,452.14	5,411,268.33	1,834,205.00	2,583,981.00	4,418,186.00	-18.4%
Noncapitalized Equipment		4400	544,955.94	1,477,446.82	2,022,402.76	500,037.00	660,900.00	1,160,937.00	-42.6%
Food		4700	5,083.16	3,073.79	8,156.95	3,200.00	4,000.00	7,200.00	-11.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,079,749.35</b>	<b>5,478,476.40</b>	<b>7,558,225.75</b>	<b>2,483,889.00</b>	<b>3,287,432.00</b>	<b>5,771,321.00</b>	<b>-23.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	89,875.00	20,991,458.70	21,081,333.70	125,000.00	14,164,269.00	14,289,269.00	-32.2%
Travel and Conferences		5200	283,001.67	518,972.38	801,974.05	617,810.00	809,174.00	1,426,984.00	77.9%
Dues and Memberships		5300	178,880.94	33,005.43	211,886.37	238,542.00	27,814.00	266,356.00	25.7%
Insurance		5400 - 5450	120,085.64	114,524.84	234,610.48	630,360.00	0.00	630,360.00	168.7%
Operations and Housekeeping Services		5500	885,111.48	884,464.97	1,769,576.45	897,757.00	981,353.00	1,879,110.00	6.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	666,742.16	786,063.46	1,452,805.62	890,228.00	892,191.00	1,782,419.00	22.7%
Transfers of Direct Costs		5710	(2,598,318.09)	2,598,318.09	0.00	(2,630,243.00)	2,630,243.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(223,061.68)	131,329.54	(91,732.14)	(272,893.00)	183,062.00	(89,831.00)	-2.1%
Professional/Consulting Services and Operating Expenditures		5800	5,857,520.14	7,748,040.98	13,605,561.12	11,568,883.00	10,716,000.00	22,284,883.00	63.8%
Communications		5900	420,464.93	286,247.71	706,712.64	544,961.00	360,393.00	905,354.00	28.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,680,302.19</b>	<b>34,092,426.10</b>	<b>39,772,728.29</b>	<b>12,610,405.00</b>	<b>30,764,499.00</b>	<b>43,374,904.00</b>	<b>9.1%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	30,592.00	30,592.00	0.00	10,000.00	10,000.00	-67.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,126,228.88	3,254,244.02	5,380,472.90	550,000.00	5,898,893.00	6,448,893.00	19.9%
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	449,993.25	1,408,197.27	1,858,190.52	662,925.00	432,570.00	1,095,495.00	-41.0%
Equipment Replacement		6500	68,151.19	10,053.71	78,204.90	309,392.00	314,430.00	623,822.00	697.7%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,644,373.32</b>	<b>4,703,087.00</b>	<b>7,347,460.32</b>	<b>1,522,317.00</b>	<b>6,655,893.00</b>	<b>8,178,210.00</b>	<b>11.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	1,170,222.00	1,170,222.00	0.00	1,526,645.00	1,526,645.00	30.5%
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%
All Other Transfers		7281-7283	0.00	13,609.00	13,609.00	0.00	12,298.00	12,298.00	-9.6%
All Other Transfers Out to All Others		7299	42,599,979.00	11,281,905.67	53,881,884.67	44,355,788.00	2,871,175.00	47,226,963.00	-12.4%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>42,599,979.00</b>	<b>12,465,736.67</b>	<b>55,065,715.67</b>	<b>44,355,788.00</b>	<b>4,410,118.00</b>	<b>48,765,906.00</b>	<b>-11.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(12,800,054.28)	12,800,054.75	0.47	(13,700,122.00)	13,700,122.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(431,977.71)	0.00	(431,977.71)	(709,136.00)	0.00	(709,136.00)	64.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(13,232,031.99)</b>	<b>12,800,054.75</b>	<b>(431,977.24)</b>	<b>(14,409,258.00)</b>	<b>13,700,122.00</b>	<b>(709,136.00)</b>	<b>64.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>96,428,655.73</b>	<b>201,720,405.05</b>	<b>298,149,060.78</b>	<b>109,522,759.00</b>	<b>196,102,906.00</b>	<b>305,625,665.00</b>	<b>2.5%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	983,500.00	0.00	983,500.00	976,000.00	0.00	976,000.00	-0.8%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>983,500.00</b>	<b>0.00</b>	<b>983,500.00</b>	<b>976,000.00</b>	<b>0.00</b>	<b>976,000.00</b>	<b>-0.8%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources 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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(1,847,048.60)	1,847,048.60	0.00	(2,067,551.00)	2,067,551.00	0.00	0.0%
Contributions from Restricted Revenues		8990	650,428.09	(650,428.09)	0.00	914,581.00	(914,581.00)	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(1,196,620.51)</b>	<b>1,196,620.51</b>	<b>0.00</b>	<b>(1,152,970.00)</b>	<b>1,152,970.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(2,180,120.51)</b>	<b>1,196,620.51</b>	<b>(983,500.00)</b>	<b>(2,128,970.00)</b>	<b>1,152,970.00</b>	<b>(976,000.00)</b>	<b>-0.8%</b>

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	83,266,933.83	82,897,975.00	166,164,908.83	87,267,793.00	86,913,038.00	174,180,831.00	4.8%
2) Federal Revenue		8100-8299	0.00	54,497,814.43	54,497,814.43	0.00	52,249,668.00	52,249,668.00	-4.1%
3) Other State Revenue		8300-8599	968,401.23	25,079,298.33	26,047,699.56	644,879.00	17,430,288.00	18,075,167.00	-30.6%
4) Other Local Revenue		8600-8799	7,421,557.42	37,587,187.52	45,008,744.94	12,487,063.00	27,501,269.00	39,988,332.00	-11.2%
5) TOTAL REVENUES			91,656,892.48	200,062,275.28	291,719,167.76	100,399,735.00	184,094,263.00	284,493,998.00	-2.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		5,951,041.89	89,047,147.24	94,998,189.13	6,958,193.00	97,203,447.00	104,161,640.00	9.6%
2) Instruction - Related Services	2000-2999		7,977,201.50	28,627,743.91	36,604,945.41	10,868,485.00	26,986,272.00	37,854,757.00	3.4%
3) Pupil Services	3000-3999		2,587,558.48	37,795,443.94	40,383,002.42	3,288,235.00	31,549,540.00	34,837,775.00	-13.7%
4) Ancillary Services	4000-4999		0.00	2,978,734.04	2,978,734.04	0.00	3,299,367.00	3,299,367.00	10.8%
5) Community Services	5000-5999		0.00	526,879.82	526,879.82	0.00	2,180.00	2,180.00	-99.6%
6) Enterprise	6000-6999		0.00	416.95	416.95	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		30,777,748.85	21,909,324.01	52,687,072.86	39,594,117.00	19,878,358.00	59,472,475.00	12.9%
8) Plant Services	8000-8999		6,535,126.01	8,368,978.47	14,904,104.48	4,457,941.00	12,773,624.00	17,231,565.00	15.6%
9) Other Outgo	9000-9999	Except 7600-7699	42,599,979.00	12,465,736.67	55,065,715.67	44,355,788.00	4,410,118.00	48,765,906.00	-11.4%
10) TOTAL EXPENDITURES			96,428,655.73	201,720,405.05	298,149,060.78	109,522,759.00	196,102,906.00	305,625,665.00	2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,771,763.25)	(1,658,129.77)	(6,429,893.02)	(9,123,024.00)	(12,008,643.00)	(21,131,667.00)	228.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	983,500.00	0.00	983,500.00	976,000.00	0.00	976,000.00	-0.8%
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	(1,196,620.51)	1,196,620.51	0.00	(1,152,970.00)	1,152,970.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,180,120.51)	1,196,620.51	(983,500.00)	(2,128,970.00)	1,152,970.00	(976,000.00)	-0.8%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,951,883.76)	(461,509.26)	(7,413,393.02)	(11,251,994.00)	(10,855,673.00)	(22,107,667.00)	198.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
b) Audit Adjustments	9791	9791	60,139,681.82	42,688,371.17	102,828,052.99	53,187,798.06	42,226,861.91	95,414,659.97	-7.2%
c) As of July 1 - Audited (F1a + F1b)									
d) Other Restatements	9793	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,139,681.82	42,688,371.17	102,828,052.99	53,187,798.06	42,226,861.91	95,414,659.97	-7.2%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711	9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores	9712	9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713	9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719	9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
c) Committed									
Stabilization Arrangements	9740	9740	0.00	42,226,861.91	42,226,861.91	0.00	31,371,188.91	31,371,188.91	-25.7%
Other Commitments (by Resource/Object)									
	0000	9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)									
Board Designation (Legal)	0000	9780	24,057,716.12	0.00	24,057,716.12	13,162,988.00	0.00	13,162,988.00	-45.3%
Deferred Maintenance	0000	9780	176,000.00		176,000.00				
Facilities	0000	9780	2,053,398.68		2,053,398.68				
Technology & Data Services	0000	9780	2,220,649.16		2,220,649.16				
Carryover-Unspent	0000	9780	11,057,595.34		11,057,595.34				
Vacation Liability	0000	9780	4,725,872.26		4,725,872.26				
Board Designation (Legal)	0000	9780	3,824,200.68		3,824,200.68				
Deferred Maintenance	0000	9780				176,000.00		176,000.00	
Facilities	0000	9780				1,825,558.00		1,825,558.00	
Technology & Data Services	0000	9780				1,342,343.00		1,342,343.00	
Vacation Liability	0000	9780				6,791,478.00		6,791,478.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789	9789	11,965,302.42	0.00	11,965,302.42	12,264,067.00	0.00	12,264,067.00	2.5%
Unassigned/Unappropriated Amount	9790	9790	17,139,779.52	0.00	17,139,779.52	16,508,749.06	0.00	16,508,749.06	-3.7%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
5810	Other Restricted Federal	614.00	614.00
6266	Educator Effectiveness, FY 2021-22	2,534,274.31	1,813,297.31
6300	Lottery: Instructional Materials	1,291.49	1,291.49
6500	Special Education	1,638,595.14	1,638,595.14
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progi	91,247.52	91,247.52
6536	Special Ed: Dispute Prevention and Dispute Resolution	432,781.16	432,781.16
6537	Special Ed: Learning Recovery Support	44,176.00	44,176.00
7085	Learning Communities for School Success Program	670,566.49	304,089.49
7311	Classified School Employee Professional Development Block Grant	164,562.00	164,562.00
7412	A-G Access/Success Grant	158,797.00	158,797.00
7413	A-G Learning Loss Mitigation Grant	112,500.00	112,500.00
7425	Expanded Learning Opportunities (ELO) Grant	787,219.21	220,794.21
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	184,568.77	184,568.77
7430	COVID Mitigation for Counties	1,277,861.55	797,335.55
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	6,839,643.29	4,994,900.29
9010	Other Restricted Local	27,288,163.98	20,411,638.98
Total, Restricted Balance		42,226,861.91	31,371,188.91

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	38,136,174.00	28,702,289.00	-24.7%
3) Other State Revenue		8300-8599	25,049,828.00	24,411,302.00	-2.5%
4) Other Local Revenue		8600-8799	1,294,217.08	0.00	-100.0%
5) TOTAL, REVENUES			64,480,219.08	53,113,591.00	-17.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	64,704,858.42	53,113,591.00	-17.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			64,704,858.42	53,113,591.00	-17.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(224,639.34)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(224,639.34)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	372.34	(224,267.00)	-60331.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			372.34	(224,267.00)	-60331.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			372.34	(224,267.00)	-60331.8%
2) Ending Balance, June 30 (E + F1e)			(224,267.00)	(224,267.00)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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	(224,267.00)	(224,267.00)	0.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,792,968.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	(224,267.00)		
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	833,592.12		
4) Due from Grantor Government		9290	500.00		
5) Due from Other Funds		9310	948,386.47		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,351,179.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	10,475,807.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	99,639.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10,575,446.71		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			(224,267.00)		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources					
		8287	38,136,174.00	28,702,289.00	-24.7%
TOTAL, FEDERAL REVENUE			38,136,174.00	28,702,289.00	-24.7%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	4,400,797.00	15,880,700.00	260.9%
Prior Years	6500	8319	357,398.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	20,291,633.00	8,530,602.00	-58.0%
TOTAL, OTHER STATE REVENUE			25,049,828.00	24,411,302.00	-2.5%
<b>OTHER LOCAL REVENUE</b>					
Interest					
		8660	133,461.90	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	(224,639.34)	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	1,385,394.52	0.00	-100.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,294,217.08	0.00	-100.0%
TOTAL, REVENUES			64,480,219.08	53,113,591.00	-17.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	58,427,807.00	37,232,891.00	-36.3%
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	6,143,589.52	15,880,700.00	158.5%
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	133,461.90	0.00	-100.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			64,704,858.42	53,113,591.00	-17.9%
TOTAL, EXPENDITURES			64,704,858.42	53,113,591.00	-17.9%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	38,136,174.00	28,702,289.00	-24.7%
3) Other State Revenue		8300-8599	25,049,828.00	24,411,302.00	-2.5%
4) Other Local Revenue		8600-8799	1,294,217.08	0.00	-100.0%
5) TOTAL, REVENUES			64,480,219.08	53,113,591.00	-17.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	64,704,858.42	53,113,591.00	-17.9%
10) TOTAL, EXPENDITURES			64,704,858.42	53,113,591.00	-17.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(224,639.34)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(224,639.34)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	372.34	(224,267.00)	-60331.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			372.34	(224,267.00)	-60331.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			372.34	(224,267.00)	-60331.8%
2) Ending Balance, June 30 (E + F1e)			(224,267.00)	(224,267.00)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(224,267.00)	(224,267.00)	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,538,648.25	2,122,742.00	38.0%
3) Other State Revenue		8300-8599	7,106,311.54	12,995,897.00	82.9%
4) Other Local Revenue		8600-8799	(61,673.03)	0.00	-100.0%
5) TOTAL, REVENUES			8,583,286.76	15,118,639.00	76.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,067,221.25	1,175,299.00	10.1%
2) Classified Salaries		2000-2999	1,741,353.51	2,012,886.00	15.6%
3) Employee Benefits		3000-3999	1,547,242.21	1,747,112.00	12.9%
4) Books and Supplies		4000-4999	157,876.83	361,075.00	128.7%
5) Services and Other Operating Expenditures		5000-5999	2,751,894.41	9,113,131.00	231.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	27,575.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	431,977.71	709,136.00	64.2%
9) TOTAL, EXPENDITURES			7,725,140.92	15,118,639.00	95.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			858,145.84	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			858,145.84	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,009,052.73	1,867,198.57	85.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,009,052.73	1,867,198.57	85.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,009,052.73	1,867,198.57	85.0%
2) Ending Balance, June 30 (E + F1e)			1,867,198.57	1,867,198.57	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,938,293.57	1,938,293.57	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	(71,095.00)	(71,095.00)	0.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,787,476.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(71,095.00)		
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	107,571.36		
4) Due from Grantor Government		9290	941,564.69		
5) Due from Other Funds		9310	45,668.15		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,811,185.84		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,366,164.07		
2) Due to Grantor Governments		9590	302,315.93		
3) Due to Other Funds		9610	87,316.82		
4) Current Loans		9640			
5) Unearned Revenue		9650	188,190.45		
6) TOTAL, LIABILITIES			1,943,987.27		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,867,198.57		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	556,429.19	864,100.00	55.3%
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	982,219.06	1,258,642.00	28.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,538,648.25</b>	<b>2,122,742.00</b>	<b>38.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	26,792.90	51,319.00	91.5%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,985,958.00	10,720,549.00	169.0%
All Other State Revenue	All Other	8590	3,093,560.64	2,224,029.00	-28.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,106,311.54</b>	<b>12,995,897.00</b>	<b>82.9%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	14,028.13	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(75,701.16)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>(61,673.03)</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>8,583,286.76</b>	<b>15,118,639.00</b>	<b>76.1%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	711,351.36	752,128.00	5.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	355,869.89	423,171.00	18.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,067,221.25</b>	<b>1,175,299.00</b>	<b>10.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	665,153.10	766,766.00	15.3%
Classified Support Salaries		2200	55,337.92	137,142.00	147.8%
Classified Supervisors' and Administrators' Salaries		2300	352,824.53	383,311.00	8.6%
Clerical, Technical and Office Salaries		2400	650,812.96	691,642.00	6.3%
Other Classified Salaries		2900	17,225.00	34,025.00	97.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,741,353.51</b>	<b>2,012,886.00</b>	<b>15.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	252,714.62	193,022.00	-23.6%
PERS		3201-3202	419,049.81	541,387.00	29.2%
OASDI/Medicare/Alternative		3301-3302	155,865.92	181,847.00	16.7%
Health and Welfare Benefits		3401-3402	603,090.95	697,622.00	15.7%
Unemployment Insurance		3501-3502	13,772.86	15,978.00	16.0%
Workers' Compensation		3601-3602	102,748.05	117,256.00	14.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,547,242.21</b>	<b>1,747,112.00</b>	<b>12.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,339.50	10,634.00	693.9%
Materials and Supplies		4300	152,368.14	275,695.00	80.9%
Noncapitalized Equipment		4400	4,169.19	73,746.00	1668.8%
Food		4700	0.00	1,000.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>157,876.83</b>	<b>361,075.00</b>	<b>128.7%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	1,636,478.08	5,213,577.00	218.6%
Travel and Conferences		5200	4,078.67	20,959.00	413.9%
Dues and Memberships		5300	15,483.00	16,199.00	4.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	41,346.88	57,545.00	39.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,980.79	34,000.00	79.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	91,599.03	89,631.00	-2.1%
Professional/Consulting Services and Operating Expenditures		5800	813,300.02	3,652,198.00	349.1%
Communications		5900	130,627.94	29,022.00	-77.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,751,894.41</b>	<b>9,113,131.00</b>	<b>231.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	27,575.00	0.00	-100.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>27,575.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	431,977.71	709,136.00	64.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>431,977.71</b>	<b>709,136.00</b>	<b>64.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,725,140.92</b>	<b>15,118,639.00</b>	<b>95.7%</b>

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,538,648.25	2,122,742.00	38.0%
3) Other State Revenue		8300-8599	7,106,311.54	12,995,897.00	82.9%
4) Other Local Revenue		8600-8799	(61,673.03)	0.00	-100.0%
5) TOTAL, REVENUES			8,583,286.76	15,118,639.00	76.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,252,764.75	8,339,363.00	270.2%
2) Instruction - Related Services	2000-2999		2,923,114.75	3,226,035.00	10.4%
3) Pupil Services	3000-3999		1,825,130.58	2,489,133.00	36.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		431,977.71	709,136.00	64.2%
8) Plant Services	8000-8999		264,578.13	354,972.00	34.2%
9) Other Outgo	9000-9999	Except 7600-7699	27,575.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			7,725,140.92	15,118,639.00	95.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			858,145.84	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			858,145.84	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,009,052.73	1,867,198.57	85.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,009,052.73	1,867,198.57	85.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,009,052.73	1,867,198.57	85.0%
2) Ending Balance, June 30 (E + F1e)					
			1,867,198.57	1,867,198.57	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,938,293.57	1,938,293.57	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	(71,095.00)	(71,095.00)	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Co	106,028.87	106,028.87
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Imple	945,000.00	945,000.00
6129	Child Development: Center-Based Reserve Account for Depai	53,621.69	53,621.69
6130	Child Development: Center-Based Reserve Account	833,643.01	833,643.01
Total, Restricted Balance		1,938,293.57	1,938,293.57



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(1.62)	0.00	-100.0%
5) TOTAL, REVENUES			(1.62)	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1.62)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1.62)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1.62	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.62	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.62	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(0.83)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1.62)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.83	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			(1.62)	0.00	-100.0%
<b>TOTAL, REVENUES</b>			(1.62)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(1.62)	0.00	-100.0%
5) TOTAL, REVENUES			(1.62)	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1.62)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1.62)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1.62	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1.62	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1.62	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3.50)	0.00	-100.0%
5) TOTAL, REVENUES			(3.50)	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3.50)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3.50)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6.33	2.83	-55.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6.33	2.83	-55.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6.33	2.83	-55.3%
2) Ending Balance, June 30 (E + F1e)			2.83	2.83	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2.83	2.83	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2.83		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2.83		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2.83	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6.33)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			(3.50)	0.00	-100.0%
<b>TOTAL, REVENUES</b>			(3.50)	0.00	-100.0%

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

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



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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3.50)	0.00	-100.0%
5) TOTAL, REVENUES			(3.50)	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(3.50)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3.50)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	6.33	2.83	-55.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			6.33	2.83	-55.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			6.33	2.83	-55.3%
2) Ending Balance, June 30 (E + F1e)					
			2.83	2.83	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2.83	2.83	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
7710	State School Facilities Projects	2.83	2.83
Total, Restricted Balance		<u>2.83</u>	<u>2.83</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.12	0.00	-100.0%
5) TOTAL, REVENUES			0.12	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	983,500.00	976,000.00	-0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			983,500.00	976,000.00	-0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(983,499.88)	(976,000.00)	-0.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	983,500.00	976,000.00	-0.8%
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			983,500.00	976,000.00	-0.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.12	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1.05	1.17	11.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.05	1.17	11.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.05	1.17	11.4%
2) Ending Balance, June 30 (E + F1e)			1.17	1.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.05		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1.17		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1.17		



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.12	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.12	0.00	-100.0%
TOTAL, REVENUES			0.12	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	133,500.00	91,000.00	-31.8%
Other Debt Service - Principal		7439	850,000.00	885,000.00	4.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			983,500.00	976,000.00	-0.8%
TOTAL, EXPENDITURES			983,500.00	976,000.00	-0.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	983,500.00	976,000.00	-0.8%
(a) TOTAL, INTERFUND TRANSFERS IN			983,500.00	976,000.00	-0.8%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
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%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			983,500.00	976,000.00	-0.8%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.12	0.00	-100.0%
5) TOTAL, REVENUES			0.12	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	983,500.00	976,000.00	-0.8%
10) TOTAL, EXPENDITURES			983,500.00	976,000.00	-0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(983,499.88)	(976,000.00)	-0.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	983,500.00	976,000.00	-0.8%
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			983,500.00	976,000.00	-0.8%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.12	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1.05	1.17	11.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1.05	1.17	11.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1.05	1.17	11.4%
2) Ending Balance, June 30 (E + F1e)					
			1.17	1.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1.17	1.17	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
9010	Other Restricted Local	1.17	1.17
Total, Restricted Balance		<u>1.17</u>	<u>1.17</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,790,504.08	6,935,377.00	19.8%
5) TOTAL, REVENUES			5,790,504.08	6,935,377.00	19.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	223,847.30	244,299.00	9.1%
3) Employee Benefits		3000-3999	99,358.01	119,594.00	20.4%
4) Books and Supplies		4000-4999	8,595.50	67,840.00	689.3%
5) Services and Other Operating Expenses		5000-5999	4,342,773.35	9,085,200.00	109.2%
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			4,674,574.16	9,516,933.00	103.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,115,929.92	(2,581,556.00)	-331.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,115,929.92	(2,581,556.00)	-331.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	19,055,917.47	20,171,847.39	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,055,917.47	20,171,847.39	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			19,055,917.47	20,171,847.39	5.9%
2) Ending Net Position, June 30 (E + F1e)			20,171,847.39	17,590,291.39	-12.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	20,171,847.39	17,590,291.39	-12.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	33,097,047.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	(844,148.00)		
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	88,856.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,569,172.26		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	354,981.74		
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			34,265,909.73		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	13,176,882.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	917,179.71		
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			14,094,062.34		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			20,171,847.39		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	256,194.43	234,837.00	-8.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(943,609.09)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	6,332,643.85	6,465,375.00	2.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	145,274.89	235,165.00	61.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,790,504.08	6,935,377.00	19.8%
<b>TOTAL, REVENUES</b>			5,790,504.08	6,935,377.00	19.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	187,171.18	207,471.00	10.8%
Clerical, Technical and Office Salaries		2400	36,676.12	36,828.00	0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			223,847.30	244,299.00	9.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	47,269.17	61,978.00	31.1%
OASDI/Medicare/Alternative		3301-3302	16,891.96	18,573.00	10.0%
Health and Welfare Benefits		3401-3402	31,816.66	35,306.00	11.0%
Unemployment Insurance		3501-3502	1,104.11	1,221.00	10.6%
Workers' Compensation		3601-3602	2,276.11	2,516.00	10.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			99,358.01	119,594.00	20.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,595.50	64,840.00	654.3%
Noncapitalized Equipment		4400	0.00	3,000.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			8,595.50	67,840.00	689.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	349.00	2,049.00	487.1%
Dues and Memberships		5300	0.00	150.00	New
Insurance		5400-5450	3,808,384.27	4,136,913.00	8.6%
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	133.11	200.00	50.3%
Professional/Consulting Services and Operating Expenditures		5800	533,718.58	4,945,888.00	826.7%
Communications		5900	188.39	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>4,342,773.35</b>	<b>9,085,200.00</b>	<b>109.2%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>4,674,574.16</b>	<b>9,516,933.00</b>	<b>103.6%</b>

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,790,504.08	6,935,377.00	19.8%
5) TOTAL, REVENUES			5,790,504.08	6,935,377.00	19.8%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		4,674,574.16	9,516,933.00	103.6%
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			4,674,574.16	9,516,933.00	103.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,115,929.92	(2,581,556.00)	-331.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,115,929.92	(2,581,556.00)	-331.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	19,055,917.47	20,171,847.39	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,055,917.47	20,171,847.39	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			19,055,917.47	20,171,847.39	5.9%
2) Ending Net Position, June 30 (E + F1e)			20,171,847.39	17,590,291.39	-12.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	20,171,847.39	17,590,291.39	-12.8%

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



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

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	66.08	68.13	68.13	100.00	100.00	100.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	39.76	49.55	49.55	110.00	110.00	110.00
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	105.84	117.68	117.68	210.00	210.00	210.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	721.94	729.75	729.75	721.94	721.94	721.94
c. Special Education-NPS/LCI	19.83	21.82	21.82	19.83	19.83	19.83
d. Special Education Extended Year	81.10	81.10	81.10	81.10	81.10	81.10
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	822.87	832.67	832.67	822.87	822.87	822.87
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	928.71	950.35	950.35	1,032.87	1,032.87	1,032.87
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>				226,497.89	226,497.89	226,497.89
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	42.71	44.84	44.84	50.00	50.00	50.00
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	42.71	44.84	44.84	50.00	50.00	50.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	128.66	135.91	135.91	150.00	150.00	150.00
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	128.66	135.91	135.91	150.00	150.00	150.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	171.37	180.75	180.75	200.00	200.00	200.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	171.37	180.75	180.75	200.00	200.00	200.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	5,533,399.00		5,533,399.00			5,533,399.00
Work in Progress	1,989,687.64		1,989,687.64	4,025,326.72		6,015,014.36
Total capital assets not being depreciated	7,523,086.64	0.00	7,523,086.64	4,025,326.72	0.00	11,548,413.36
Capital assets being depreciated:						
Land Improvements	691,625.34		691,625.34	30,592.00		722,217.34
Buildings	92,163,768.54		92,163,768.54	1,425,080.48		93,588,849.02
Equipment	18,232,123.88		18,232,123.88	1,936,395.42	281,037.61	19,887,481.69
Total capital assets being depreciated	111,087,517.76	0.00	111,087,517.76	3,392,067.90	281,037.61	114,198,548.05
Accumulated Depreciation for:						
Land Improvements	(52,777.00)		(52,777.00)	(22,344.00)		(75,121.00)
Buildings	(37,330,850.68)	1,487.68	(37,329,363.00)	(3,364,006.71)		(40,693,369.71)
Equipment	(13,401,329.16)	58,172.16	(13,343,157.00)	(935,789.93)	(1,559.14)	(14,277,387.79)
Total accumulated depreciation	(50,784,956.84)	59,659.84	(50,725,297.00)	(4,322,140.64)	(1,559.14)	(55,045,878.50)
Total capital assets being depreciated, net excluding lease assets	60,302,560.92	59,659.84	60,362,220.76	(930,072.74)	279,478.47	59,152,669.55
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	67,825,647.56	59,659.84	67,885,307.40	3,095,253.98	279,478.47	70,701,082.91
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	IASA-Title 1 Part A Consolidate PY	IASA - Title 1 Part D Delinquent Combined PY	IASA Title I Migr Ed REg & Summer	IASA Migrant Ed Summer Prog	Even Start Migrant Ed	ESSA School Improvement LEAs Sp Ed ALL 3182	ESSA: School Improvement for COE
FEDERAL CATALOG NUMBER	84.01	84.01	84.011	84.011	84.011	84.01	84.01
RESOURCE CODE	3010	3025	3060	3061	3110	3182	3183
REVENUE OBJECT	8290	8290/8980	8290/8990	8290/8990	8290	8290	8290
LOCAL DESCRIPTION (if any)	re 3010	RE 3025	FD 870	FD 870	FD 87	PY	consolidated
<b>AWARD</b>							
1. Prior Year Carryover	456,204.24	549,635.96				860,645.37	218,473.09
2. a. Current Year Award	981,279.00	587,258.00	7,340,120.00	2,280,027.00	0.00	414,965.00	228,212.00
b. Transferability (ESSA)	0.00	0.00					0.00
c. Other Adjustments	(30,296.75)	(36,399.00)					0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	950,982.25	550,859.00	7,340,120.00	2,280,027.00	0.00	414,965.00	228,212.00
3. Required Matching Funds/Other	0.00	0.00					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	1,407,186.49	1,100,494.96	7,340,120.00	2,280,027.00	0.00	1,275,610.37	446,685.09
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00				(27,298.63)	53,802.00
6. Cash Received in Current Year	947,610.15	506,878.96	5,927,236.16	1,620,640.98	0.00	462,097.41	154,104.19
7. Contributed Matching Funds	0.00	0.00					0.00
8. Total Available (sum lines 5, 6, & 7)	947,610.15	506,878.96	5,927,236.16	1,620,640.98	0.00	434,798.78	207,906.19
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,200,960.05	629,181.58	5,927,236.16	1,620,640.98		728,951.96	209,482.31
10. Non Donor-Authorized Expenditures	0.00	0.00					0.00
11. Total Expenditures (lines 9 & 10)	1,200,960.05	629,181.58	5,927,236.16	1,620,640.98	0.00	728,951.96	209,482.31
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(253,349.90)	(122,302.62)	0.00	0.00	0.00	(294,153.18)	(1,576.12)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	85,788.75
b. Accounts Payable	0.00	0.00					0.00
c. Accounts Receivable	253,349.90	122,302.62	1,844,104.73	0.00		294,153.18	87,364.87
14. Unused Grant Award Calculation (line 4 minus line 9)	206,226.44	471,313.38	1,412,883.84	659,386.02	0.00	546,658.41	237,202.78
15. If Carryover is allowed, enter line 14 amount here	206,226.44	471,313.38				546,659.11	237,202.78
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,200,960.05	629,181.58	7,771,340.89	1,620,640.98	0.00	728,951.96	209,482.31

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FEDERAL PROGRAM NAME	CA CommSchoolPartnership-ESSER	Secondary School Emergency Relief II (ESSERII)	Secondary School Emergency Relief III (ESSERIII)	Emergency Relief III Learning Loss (ESSER III)	ESSER II State Reserve Consolidated	Opportunities (ELO) Grant GEER II Consolidated	Grant ESSER III State Reserve consolidated
FEDERAL CATALOG NUMBER	84.425	84.425	84.425	84.425U	84.425	84.425	84.425
RESOURCE CODE	3211	3212	3213	3214	3216	3217	3218
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	re 3211				various	various	various
<b>AWARD</b>							
1. Prior Year Carryover	3,000,000.00	2,494,393.00	6,189,797.00	1,620,436.00	0.00	0.00	0.00
2. a. Current Year Award		0.00	0.00	0.00	476,964.00	109,467.00	310,925.00
b. Transferability (ESSA)							
c. Other Adjustments		(3,400.00)	11,684.00	2,921.00			
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	(3,400.00)	11,684.00	2,921.00	476,964.00	109,467.00	310,925.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	3,000,000.00	2,490,993.00	6,201,481.00	1,623,357.00	476,964.00	109,467.00	310,925.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year		0.00	0.00	0.00	0.00		
6. Cash Received in Current Year	2,700,000.00	1,158,001.00	4,177,055.34	721,608.00	119,241.00	27,367.00	77,731.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,700,000.00	1,158,001.00	4,177,055.34	721,608.00	119,241.00	27,367.00	77,731.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	2,088,564.00	1,489,494.00	4,340,376.34	203,382.06	476,964.00	109,467.00	310,925.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,088,564.00	1,489,494.00	4,340,376.34	203,382.06	476,964.00	109,467.00	310,925.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00					0.00	
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	611,436.00	(331,493.00)	(163,321.00)	518,225.94	(357,723.00)	(82,100.00)	(233,194.00)
a. Unearned Revenue	611,436.00	0.00	0.00	518,225.94	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	0.00	331,493.00	163,321.00	0.00	357,723.00	82,100.00	233,194.00
14. Unused Grant Award Calculation (line 4 minus line 9)	911,436.00	1,001,499.00	1,861,104.66	1,419,974.94	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	911,436.00	1,001,499.00	1,861,104.66	1,419,974.94	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,088,564.00	1,489,494.00	4,340,376.34	203,382.06	476,964.00	109,467.00	310,925.00

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FEDERAL PROGRAM NAME	Opportunities (ELO) Grant ESSER III State Reserve	IDEA Basic Local Assistance	ARP Federal Preschool	IDEA Basic Local Assistance	IDEA Basic Local Assistance	IDEA Federal Preschool	Spec Ed - IDEA Pesch Cap PCA 13839
FEDERAL CATALOG NUMBER	84.425	84.027A	84.173	84.027A	84.027A	84.17	84.173A
RESOURCE CODE	3219	3305	3308	3310	3312	3315	3326
REVENUE OBJECT	8290	8182	8287/8182	Various	8287	8287	8182
LOCAL DESCRIPTION (if any)	various	combined	combined	Combined	Combined	combined	consolidated
<b>AWARD</b>							
1. Prior Year Carryover	0.00	0.00	0.00	26,886,429.84	97,753.84	687,178.00	
2. a. Current Year Award	535,981.00	6,554,950.00	576,116.00	30,184,738.00	0.00	819,058.00	60,000.00
b. Transferability (ESSA)		0.00	0.00	0.00	0.00	0.00	
c. Other Adjustments		(250,769.00)	(32,096.00)	(1,262,850.84)	(8,474.00)	(50,988.00)	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	535,981.00	6,304,181.00	544,020.00	28,921,887.16	(8,474.00)	768,070.00	60,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	535,981.00	6,304,181.00	544,020.00	55,808,317.00	89,279.84	1,455,248.00	60,000.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year		0.00	0.00	0.00	0.00	0.00	
6. Cash Received in Current Year	133,995.00	0.00	0.00	35,018,500.00	0.00	936,817.00	0.00
7. Contributed Matching Funds		0.00	0.00	0.00	0.00	0.00	
8. Total Available (sum lines 5, 6, & 7)	133,995.00	0.00	0.00	35,018,500.00	0.00	936,817.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	535,981.00	487,323.00	56,341.00	37,112,882.00	67,265.83	1,009,052.00	60,000.00
10. Non Donor-Authorized Expenditures				0.00			
11. Total Expenditures (lines 9 & 10)	535,981.00	487,323.00	56,341.00	37,112,882.00	67,265.83	1,009,052.00	60,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00	0.00	0.00	0.00	0.00	
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(401,986.00)	(487,323.00)	(56,341.00)	(2,094,382.00)	(67,265.83)	(72,235.00)	(60,000.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	
b. Accounts Payable		0.00	0.00	0.00	0.00	0.00	
c. Accounts Receivable	401,986.00	487,323.00	56,341.00	2,094,382.00	67,265.83	72,235.00	60,000.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	5,816,858.00	487,679.00	18,695,435.00	22,014.01	446,196.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	5,816,858.00	487,679.00	18,695,435.00	22,014.01	446,196.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	535,981.00	487,323.00	56,341.00	37,112,882.00	67,265.83	1,009,052.00	60,000.00

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FEDERAL PROGRAM NAME	IDEA Basic Local Assistance	Sp Ed- IDEA Presch Staff Dev	Sp Ed IDEA Early Intervention	Title II Part A, Teacher Quality Combined	Title IV Part A Student Support A II Consolidated	Title III Limited English Profic. All Consolidated	Title III Tech Assist Combined
FEDERAL CATALOG NUMBER	84.027	84.173A	PCA 23761	84.367	84.424	84.365	84.365
RESOURCE CODE	3327	3345	3385	4035	4127	4203	4204
REVENUE OBJECT	8182	various	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	COMBINED	combined	FD 882 MGR 5702	RE 4035	RE 4127	re 4203	RE 4204
<b>AWARD</b>							
1. Prior Year Carryover	1,635,520.00	5,549.00	0.00	72,361.74	72,177.72	90,231.70	47,028.72
2. a. Current Year Award	1,675,203.00	7,218.00	813,981.00	37,533.00	81,424.00	74,059.00	150,957.00
b. Transferability (ESSA)						0.00	
c. Other Adjustments	(23,987.00)	(563.00)				0.00	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,651,216.00	6,655.00	813,981.00	37,533.00	81,424.00	74,059.00	150,957.00
3. Required Matching Funds/Other				0.00		0.00	
4. Total Available Award (sum lines 1, 2d, & 3)	3,286,736.00	12,204.00	813,981.00	109,894.74	153,601.72	164,290.70	197,985.72
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00		9,725.74	13,577.72	22,073.70	31,861.02
6. Cash Received in Current Year	2,480,145.00	5,034.00		41,660.00	56,796.00	47,916.00	151,029.00
7. Contributed Matching Funds		0.00		0.00		0.00	
8. Total Available (sum lines 5, 6, & 7)	2,480,145.00	5,034.00	0.00	51,385.74	70,373.72	69,989.70	182,890.02
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	2,504,132.00	5,784.00	813,981.00	82,787.68	124,187.82	88,201.24	99,516.43
10. Non Donor-Authorized Expenditures		0.00				0.00	
11. Total Expenditures (lines 9 & 10)	2,504,132.00	5,784.00	813,981.00	82,787.68	124,187.82	88,201.24	99,516.43
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00		0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(23,987.00)	(750.00)	(813,981.00)	(31,401.94)	(53,814.10)	(18,211.54)	83,373.59
a. Unearned Revenue	0.00	0.00		0.00	0.00	279.16	83,373.59
b. Accounts Payable	0.00	0.00		0.00	0.00	0.00	
c. Accounts Receivable	23,987.00	750.00	813,981.00	31,401.94	53,814.10	18,490.70	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	782,604.00	6,420.00	0.00	27,107.06	29,413.90	76,089.46	98,469.29
15. If Carryover is allowed, enter line 14 amount here	782,604.00	6,420.00		27,107.06	29,413.90	76,089.46	98,469.29
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,504,132.00	5,784.00	813,981.00	82,787.68	124,187.82	88,201.24	99,516.43



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FEDERAL PROGRAM NAME	PCSGP CSA TAP sub-grant	CD Fed Child Care Ctr	5035 Consolidate	QCC Workforce Grant	Child Care initiative proj-fed	Health & safety training	Child Care Dev Block Grant
FEDERAL CATALOG NUMBER	84.282	Various					
RESOURCE CODE	4610	5025	5035	5037	5039	5040	5041
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	re4610	FD 120-87220x	fd 123-5035	fd 123-503712	FD 123-503912	fd 123-504012	fd 123-5041
<b>AWARD</b>							
1. Prior Year Carryover	0.00	0.00				0.00	
2. a. Current Year Award	231,000.00	102,683.00	199,122.00	313,866.00	46,000.00	47,832.00	91,300.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	231,000.00	102,683.00	199,122.00	313,866.00	46,000.00	47,832.00	91,300.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	231,000.00	102,683.00	199,122.00	313,866.00	46,000.00	47,832.00	91,300.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00				9,708.73		
6. Cash Received in Current Year	0.00	39,125.00	78,283.00	62,772.79	24,318.00	12,290.33	18,260.01
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	39,125.00	78,283.00	62,772.79	34,026.73	12,290.33	18,260.01
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	46,377.00	64,760.17	134,392.73	311,931.68	42,233.80	38,344.99	40,811.18
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	46,377.00	64,760.17	134,392.73	311,931.68	42,233.80	38,344.99	40,811.18
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00		0.00		
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(46,377.00)	(25,635.17)	(56,109.73)	(249,158.89)	(8,207.07)	(26,054.66)	(22,551.17)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	
b. Accounts Payable		0.00					
c. Accounts Receivable	46,377.00	25,635.17	56,109.73	249,158.89	8,207.07	26,054.66	22,551.17
14. Unused Grant Award Calculation (line 4 minus line 9)	184,623.00	37,922.83	64,729.27	1,934.32	3,766.20	9,487.01	50,488.82
15. If Carryover is allowed, enter line 14 amount here	184,623.00	0.00			0.00		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	46,377.00	64,760.17	134,392.73	311,931.68	42,233.80	38,344.99	40,811.18

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FEDERAL PROGRAM NAME	CD Local Planning councils	CCIP Expansion	CD Fed Child Care Ctr	CCTR ARPA \$600 Stipend	Head Start Program	Early Head Start	Head Start Program CCP Grant
FEDERAL CATALOG NUMBER	93.575	93.575	Various		93.6	93.6	93.6
RESOURCE CODE	5055	5162 combined	5163	5164	5210	5220	5222
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	FD 123-409060	fd 123 consolidation	FD 120-516312	FD 120-516354	FD 860	FD 860	FD 860
<b>AWARD</b>							
1. Prior Year Carryover		0.00		0.00	24,434,856.65	7,207,056.38	2,171,116.66
2. a. Current Year Award	56,647.00	951,590.00	83,967.00	10,200.00	295,889.00	57,833.00	3,997,310.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	56,647.00	951,590.00	83,967.00	10,200.00	295,889.00	57,833.00	3,997,310.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	56,647.00	951,590.00	83,967.00	10,200.00	24,730,745.65	7,264,889.38	6,168,426.66
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	22,742.09	487,919.45	31,994.00	10,200.00	19,172,086.81	2,084,413.84	977,634.39
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	22,742.09	487,919.45	31,994.00	10,200.00	19,172,086.81	2,084,413.84	977,634.39
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	26,635.20	317,328.00	5,781.31		23,243,329.28	2,383,068.16	2,637,946.85
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	26,635.20	317,328.00	5,781.31	0.00	23,243,329.28	2,383,068.16	2,637,946.85
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(3,893.11)	170,591.45	26,212.69	10,200.00	(4,071,242.47)	(298,654.32)	(1,660,312.46)
a. Unearned Revenue	0.00	177,990.45	0.00	10,200.00	0.00	0.00	0.00
b. Accounts Payable			26,212.69				
c. Accounts Receivable	3,893.11	7,399.00			4,071,242.47	298,654.32	1,660,312.46
14. Unused Grant Award Calculation (line 4 minus line 9)	30,011.80	634,262.00	78,185.69	10,200.00	1,487,416.37	4,881,821.22	3,530,479.81
15. If Carryover is allowed, enter line 14 amount here		634,262.00	0.00	10,200.00	1,838,479.37	3,127,729.06	1,357,761.71
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	26,635.20	317,328.00	5,781.31	0.00	23,243,329.28	2,383,068.16	2,637,946.85

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FEDERAL PROGRAM NAME	American Rescue Plan	Homeless Children Ed Grant	Homeless Grant - Child- Youth - ARP	ARP HCY II	EANS I FD 880	National Science Foundt'n (NSF)	TOTAL
FEDERAL CATALOG NUMBER		84.196	84.425	84.425	84.01		
RESOURCE CODE	5239	5630 combined	5632	5634	5816	5818	
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	fd 860	FD 889	fd 880	fd 880	FD880	fd 880	
<b>AWARD</b>							
1. Prior Year Carryover	3,276,463.00	65,382.95			0.00	921,376.75	83,060,067.61
2. a. Current Year Award		175,000.00	205,194.86	76,282.00	10,985,095.00		72,227,245.86
b. Transferability (ESSA)							0.00
c. Other Adjustments							(1,685,218.59)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	175,000.00	205,194.86	76,282.00	10,985,095.00	0.00	70,542,027.27
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)	3,276,463.00	240,382.95	205,194.86	76,282.00	10,985,095.00	921,376.75	153,602,094.88
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year		41,388.82					154,839.10
6. Cash Received in Current Year	628,296.01	146,494.13	143,636.40	19,071.00	0.00	57,571.17	81,488,571.61
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	628,296.01	187,882.95	143,636.40	19,071.00	0.00	57,571.17	81,643,410.71
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,168,770.11	240,382.94	22,262.01	0.00	25,127.00	141,177.66	93,273,720.51
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	1,168,770.11	240,382.94	22,262.01	0.00	25,127.00	141,177.66	93,273,720.51
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(540,474.10)	(52,499.99)	121,374.39	19,071.00	(25,127.00)	(83,606.49)	(11,630,309.80)
a. Unearned Revenue		0.00	121,374.39	19,071.00	0.00	0.00	1,627,739.28
b. Accounts Payable							26,212.69
c. Accounts Receivable	540,474.10	52,499.99			25,127.00	83,606.49	15,128,366.50
14. Unused Grant Award Calculation (line 4 minus line 9)	2,107,692.89	0.01	182,932.85	76,282.00	10,959,968.00	780,199.09	60,328,374.37
15. If Carryover is allowed, enter line 14 amount here	2,107,692.89		182,932.85	76,282.00	10,959,968.00	780,199.09	54,403,832.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,168,770.11	240,382.94	22,262.01	0.00	25,127.00	141,177.66	95,117,825.24

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STATE PROGRAM NAME	State Local Planning Councils	Child Dev Pre-K & Family Literacy Support	Child Care Initiative Proj - State	CA State Preschool Program	Resource & Referral (CRRP)	QCC Workforce Grant	CD: Preschool QRIS Block Grant
RESOURCE CODE	6045	6052	6100	6105	6110	6123	6127
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	fd 123-409060	FD 120-507101	FD 123-610012	Total	FD 123-611012	FD 123-612312	FD 123-612712
<b>AWARD</b>							
1. Prior Year Carryover				0.00			
2. a. Current Year Award	5,122.00	10,000.00	4,429.00	7,200,374.00	647,540.00	32,435.97	1,522,056.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,122.00	10,000.00	4,429.00	7,200,374.00	647,540.00	32,435.97	1,522,056.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	5,122.00	10,000.00	4,429.00	7,200,374.00	647,540.00	32,435.97	1,522,056.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year				0.00			
6. Cash Received in Current Year	3,038.00	10,000.00	4,429.00	4,028,840.00	486,849.30	6,486.71	1,399,034.16
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,038.00	10,000.00	4,429.00	4,028,840.00	486,849.30	6,486.71	1,399,034.16
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	4,490.31	10,000.00	0.00	3,985,958.00	599,078.55	32,433.62	1,399,034.16
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,490.31	10,000.00	0.00	3,985,958.00	599,078.55	32,433.62	1,399,034.16
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,452.31)	0.00	4,429.00	42,882.00	(112,229.25)	(25,946.91)	0.00
a. Unearned Revenue	0.00		0.00		0.00	0.00	0.00
b. Accounts Payable			4,429.00	115,059.44			0.00
c. Accounts Receivable	1,452.31		0.00	72,177.44	112,229.25	25,946.91	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	631.69	0.00	4,429.00	3,214,416.00	48,461.45	2.35	123,021.84
15. If Carryover is allowed, enter line 14 amount here				0.00			123,021.84
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,490.31	10,000.00	0.00	3,985,958.00	599,078.55	32,433.62	1,399,034.16

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STATE PROGRAM NAME	IEEEP	Career Technical Educ Incentive	Sp Ed Infant Discretionary Funds	Sp Ed: Project Workability I	TUPE - CTALF	TUPE CTAT	TUPE TIER 2 Prop 99
RESOURCE CODE	6128	6387	6515	6520	6680	6685	6690
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	multiple	Consolidated	882-6515	882-6520	880-668088	880-668502/88	880-6690xx
<b>AWARD</b>							
1. Prior Year Carryover	4,985,032.89	50,731.00	0.00	0.00			
2. a. Current Year Award		105,267.00	208,688.00	141,290.00	150,367.00	152,105.00	1,219,668.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	105,267.00	208,688.00	141,290.00	150,367.00	152,105.00	1,219,668.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	4,985,032.89	155,998.00	208,688.00	141,290.00	150,367.00	152,105.00	1,219,668.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	934,536.09	45,658.00	0.00				
6. Cash Received in Current Year	0.00	94,740.00	0.00		120,294.00	121,684.00	609,833.95
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	934,536.09	140,398.00	0.00	0.00	120,294.00	121,684.00	609,833.95
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	2,191,079.24	50,731.00	208,688.00	141,290.00	146,110.68	152,036.74	1,155,110.27
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,191,079.24	50,731.00	208,688.00	141,290.00	146,110.68	152,036.74	1,155,110.27
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,256,543.15)	89,667.00	(208,688.00)	(141,290.00)	(25,816.68)	(30,352.74)	(545,276.32)
a. Unearned Revenue	0.00	94,740.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	1,256,543.15	5,073.00	208,688.00	141,290.00	25,816.68	30,352.74	545,276.32
14. Unused Grant Award Calculation (line 4 minus line 9)	2,793,953.65	105,267.00	0.00	0.00	4,256.32	68.26	64,557.73
15. If Carryover is allowed, enter line 14 amount here	2,793,953.65	105,267.00					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,191,079.24	50,731.00	208,688.00	141,290.00	146,110.68	152,036.74	1,155,110.27

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STATE PROGRAM NAME	Foster Youth Programs	AB130 Foster Youth DS	In-Person Instruction (IPI) Grant	Classified Schools Employee Grant	Local Solutions grant	Teacher Residency Capacity	TOTAL
RESOURCE CODE	7366	7368	7422	7815	7816	7817	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	889-572900	889-736888		880-781588	880-781688	880-781788	
<b>AWARD</b>							
1. Prior Year Carryover			923,381.00				5,959,144.89
2. a. Current Year Award	512,406.15	508,648.39		37,816.00	2,000,000.00	250,000.00	14,708,212.51
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	512,406.15	508,648.39	0.00	37,816.00	2,000,000.00	250,000.00	14,708,212.51
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	512,406.15	508,648.39	923,381.00	37,816.00	2,000,000.00	250,000.00	20,667,357.40
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year					1,144,808.85		2,125,002.94
6. Cash Received in Current Year	256,203.08	356,053.87	923,380.73	0.00	1,599,751.86		10,020,618.66
7. Contributed Matching Funds					0.00		0.00
8. Total Available (sum lines 5, 6, & 7)	256,203.08	356,053.87	923,380.73	0.00	2,744,560.71	0.00	12,145,621.60
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	478,610.40	0.00	265,266.73	9,062.01	1,847,636.06		12,676,615.77
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	478,610.40	0.00	265,266.73	9,062.01	1,847,636.06	0.00	12,676,615.77
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(222,407.32)	356,053.87	658,114.00	(9,062.01)	896,924.65	0.00	(530,994.17)
a. Unearned Revenue	0.00	356,053.87	658,114.00	0.00	896,924.65	0.00	2,005,832.52
b. Accounts Payable						0.00	119,488.44
c. Accounts Receivable	222,407.32		0.00	9,062.01			2,656,315.13
14. Unused Grant Award Calculation (line 4 minus line 9)	33,795.75	508,648.39	658,114.27	28,753.99	152,363.94	250,000.00	7,990,741.63
15. If Carryover is allowed, enter line 14 amount here	33,795.75	508,648.39	658,114.27	28,753.99		250,000.00	4,501,554.89
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	478,610.40	0.00	265,266.73	9,062.01	1,847,636.06	0.00	12,676,615.77

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LOCAL PROGRAM NAME	CSPPE Center Fees	First 5 Inclusion Collabr Grnt	First 5 SA-18-107-003	First 5 CSPP QRIS block grant	LPC Training Modules Project	CDE CN #200246	Packard Foundation 2020-70196
RESOURCE CODE	9120	9315	9315	9354	9364	9367	9373
REVENUE OBJECT	8673	8689	8689	8699	8677	8689	8699
LOCAL DESCRIPTION (if any)	120-872800	930-418071,72	930-418071,72	930-935412	930-936493	930-936719	930-9373
<b>AWARD</b>							
1. Prior Year Carryover	0.00		135,050.00	239,063.55	1,567.93	1,057,716.52	0.00
2. a. Current Year Award		196,750.00		123,848.13		0.00	150,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	196,750.00	0.00	123,848.13	0.00	0.00	150,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	196,750.00	135,050.00	362,911.68	1,567.93	1,057,716.52	150,000.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year				239,063.55	1,567.93		0.00
6. Cash Received in Current Year		109,949.27	11,050.50	123,848.13		654,351.52	150,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	109,949.27	11,050.50	362,911.68	1,567.93	654,351.52	150,000.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures		196,750.00	31,923.16	83,432.01	1,567.93	893,493.15	99,838.84
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	196,750.00	31,923.16	83,432.01	1,567.93	893,493.15	99,838.84
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(86,800.73)	(20,872.66)	279,479.67	0.00	(239,141.63)	50,161.16
a. Unearned Revenue				279,479.67		0.00	50,161.16
b. Accounts Payable							
c. Accounts Receivable		86,800.73	20,872.66			239,141.63	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	103,126.84	279,479.67	0.00	164,223.37	50,161.16
15. If Carryover is allowed, enter line 14 amount here		0.00	103,126.84	279,479.67		0.00	50,161.16
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	196,750.00	31,923.16	83,432.01	1,567.93	893,493.15	99,838.84

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LOCAL PROGRAM NAME	Universal Access to Child Care	CCSESA Hewlett	CCSESA Stewart	SCVWD #A4257R	First 5 Warmline	CPIN - Sacramento Contract	MTSS
RESOURCE CODE	9375	9376	9377	9382	9383	9386	9389
REVENUE OBJECT	8699	8699	8699	8699	8699	8285	8677
LOCAL DESCRIPTION (if any)	930-937593	930-937693	930-937793	930-938293	938393	930-938693	921-938921
<b>AWARD</b>							
1. Prior Year Carryover			6,000.00	43,585.03			
2. a. Current Year Award	95,000.00	12,000.00			194,814.00	250,041.00	50,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	95,000.00	12,000.00	0.00	0.00	194,814.00	250,041.00	50,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	95,000.00	12,000.00	6,000.00	43,585.03	194,814.00	250,041.00	50,000.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year			6,000.00				
6. Cash Received in Current Year	52,148.56	10,000.00			140,144.04	177,063.19	25,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	52,148.56	10,000.00	6,000.00	0.00	140,144.04	177,063.19	25,000.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	82,153.31	12,000.00	6,000.00		194,732.41	250,041.00	823.86
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	82,153.31	12,000.00	6,000.00	0.00	194,732.41	250,041.00	823.86
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(30,004.75)	(2,000.00)	0.00	0.00	(54,588.37)	(72,977.81)	24,176.14
a. Unearned Revenue	0.00	0.00	0.00	0.00			24,176.14
b. Accounts Payable							
c. Accounts Receivable	30,004.75	2,000.00	0.00	0.00	54,588.37	72,977.81	
14. Unused Grant Award Calculation (line 4 minus line 9)	12,846.69	0.00	0.00	43,585.03	81.59	0.00	49,176.14
15. If Carryover is allowed, enter line 14 amount here	0.00			43,585.03	0.00		49,176.14
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	82,153.31	12,000.00	6,000.00	0.00	194,732.41	250,041.00	823.86



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LOCAL PROGRAM NAME	BSCC Youth Reinvestment Grant	Luther Burbank Contract	Go Kids Contract	Dept of Justice Tobacco Grant	Morgan FF Early Learning Enrol	SCC MOU FYSS FY20	Cabrillo CC k12 Pathway Coord
RESOURCE CODE	9395	9400	9401	9405	9406	9408	9413
REVENUE OBJECT	8689	8677	8689	8699	8699	8689	8689
LOCAL DESCRIPTION (if any)	930	930-940093	930-940193	930	930	930	930
<b>AWARD</b>							
1. Prior Year Carryover	528,500.13	0.00	0.00	305,321.55	135,827.27	114,415.38	164,324.76
2. a. Current Year Award		832,427.00	858,773.00			800,000.00	
b. Other Adjustments			(128,816.00)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	832,427.00	729,957.00	0.00	0.00	800,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	528,500.13	832,427.00	729,957.00	305,321.55	135,827.27	914,415.38	164,324.76
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year			0.00		85,827.27	19,915.88	51,824.76
6. Cash Received in Current Year	166,639.07	707,563.80	48,830.35		50,000.00	381,913.27	112,059.04
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	166,639.07	707,563.80	48,830.35	0.00	135,827.27	401,829.15	163,883.80
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	267,444.88	636,132.15	82,534.55	206,563.74	135,117.06	494,599.90	163,883.80
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	267,444.88	636,132.15	82,534.55	206,563.74	135,117.06	494,599.90	163,883.80
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(100,805.81)	71,431.65	(33,704.20)	(206,563.74)	710.21	(92,770.75)	0.00
a. Unearned Revenue	0.00	71,431.65	0.00	0.00	710.21	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	100,805.81	0.00	33,704.20	206,563.74		92,770.75	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	261,055.25	196,294.85	647,422.45	98,757.81	710.21	419,815.48	440.96
15. If Carryover is allowed, enter line 14 amount here	261,055.25	0.00		98,757.81	710.21	114,415.38	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	267,444.88	636,132.15	82,534.55	206,563.74	135,117.06	494,599.90	163,883.80

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LOCAL PROGRAM NAME	SVCF COVID 19	SC County School Climate Partnership	Santa Clara Family Health	SCC/DFCS Alia Training	Cabrillo CC Dist SWP#8870	CCSESA Media & Public Affairs	HEWLETT Arts #2020-1036
RESOURCE CODE	9414	9415	9416	9417	9418	9419	9420
REVENUE OBJECT	8689/8699	8689/8699	8699	8689	8689	8689	8699
LOCAL DESCRIPTION (if any)	930	930	930	930	930	930	930
<b>AWARD</b>							
1. Prior Year Carryover	275,399.98	1,226.66	516,060.08	0.00	324,899.52	60,000.00	163,776.17
2. a. Current Year Award				175,840.00			
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	175,840.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	275,399.98	1,226.66	516,060.08	175,840.00	324,899.52	60,000.00	163,776.17
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	275,669.98		217,043.58	0.00	0.00	60,000.00	163,776.17
6. Cash Received in Current Year			299,016.50	151,839.00			
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	275,669.98	0.00	516,060.08	151,839.00	0.00	60,000.00	163,776.17
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures			213,941.68	175,840.00	313,852.47	60,000.00	129,834.86
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	0.00	213,941.68	175,840.00	313,852.47	60,000.00	129,834.86
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	275,669.98	0.00	302,118.40	(24,001.00)	(313,852.47)	0.00	33,941.31
a. Unearned Revenue	275,669.98	0.00	302,118.40	0.00	0.00	0.00	33,941.31
b. Accounts Payable		0.00				0.00	
c. Accounts Receivable	0.00	0.00		24,001.00	313,852.47	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	275,399.98	1,226.66	302,118.40	0.00	11,047.05	0.00	33,941.31
15. If Carryover is allowed, enter line 14 amount here	275,399.98	0.00	302,118.40	0.00	11,047.05	0.00	33,941.31
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	213,941.68	175,840.00	313,852.47	60,000.00	129,834.86

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LOCAL PROGRAM NAME	SCC Digital Divide	SJC/CETF Digital Inclusion	SCC BOS Food Security Fund	Emergency Child Care Bridge Prgm	First 5 Scholarships	SCC Behavioral Health/MHSSA	SV Creates - ArtsEdConnect
RESOURCE CODE	9422	9423	9424	9426	9427	9429	9430
REVENUE OBJECT	8699	8699	8699	8699	8699	8689	8699
LOCAL DESCRIPTION (if any)	930	930	930	930	930	930	930
<b>AWARD</b>							
1. Prior Year Carryover	972,784.80	275,000.00	987,145.73		0.00	471,658.06	14,477.34
2. a. Current Year Award				139,381.00	762,505.00	1,414,554.00	101,679.34
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	139,381.00	762,505.00	1,414,554.00	101,679.34
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	972,784.80	275,000.00	987,145.73	139,381.00	762,505.00	1,886,212.06	116,156.68
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	972,784.80	275,000.00	987,145.73		0.00	0.00	14,477.34
6. Cash Received in Current Year				121,996.39	687,081.51	215,105.35	101,679.34
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	972,784.80	275,000.00	987,145.73	121,996.39	687,081.51	215,105.35	116,156.68
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	450,283.03	275,000.00	14,167.04	137,265.58	762,505.00	765,093.64	51,349.88
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	450,283.03	275,000.00	14,167.04	137,265.58	762,505.00	765,093.64	51,349.88
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	522,501.77	0.00	972,978.69	(15,269.19)	(75,423.49)	(549,988.29)	64,806.80
a. Unearned Revenue	522,501.77	0.00	972,978.69	0.00	0.00	0.00	64,806.80
b. Accounts Payable		0.00					
c. Accounts Receivable	0.00	0.00		15,269.19	75,423.49	549,988.29	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	522,501.77	0.00	972,978.69	2,115.42	0.00	1,121,118.42	64,806.80
15. If Carryover is allowed, enter line 14 amount here	522,501.77	0.00	972,978.69			1,121,118.42	64,806.80
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	450,283.03	275,000.00	14,167.04	137,265.58	762,505.00	765,093.64	51,349.88

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

LOCAL PROGRAM NAME	Blue Shield of California	SCC EMP Contract	SVCF Imm & Refugee #106845	SCC Feminine Hygeine Initiative	Cabrillo CCD SWP IMPR #11113	SCOE CAHOPE Project	Child Care resource & referral combined
RESOURCE CODE	9433	9435	9437	9438	9440	9443	9444
REVENUE OBJECT	8699	8689	8689	8699	8689	8689	8689
LOCAL DESCRIPTION (if any)	930	930	930	930	930	930-944393	930
<b>AWARD</b>							
1. Prior Year Carryover	10,000.00	147,661.14	18,674.69	463,666.20	763,432.00	38,487.89	9,500.00
2. a. Current Year Award		816,820.00		250,000.00		109,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	816,820.00	0.00	250,000.00	0.00	109,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	10,000.00	964,481.14	18,674.69	713,666.20	763,432.00	147,487.89	9,500.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	10,000.00	45,603.06	18,674.69	463,666.20	534,402.00	0.00	117.00
6. Cash Received in Current Year		620,529.25		250,000.00		147,487.89	1,960.53
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	10,000.00	666,132.31	18,674.69	713,666.20	534,402.00	147,487.89	2,077.53
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	10,000.00	795,966.74	18,674.69	232,369.56	544,579.47	147,487.89	181.63
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	10,000.00	795,966.74	18,674.69	232,369.56	544,579.47	147,487.89	181.63
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(129,834.43)	0.00	481,296.64	(10,177.47)	0.00	1,895.90
a. Unearned Revenue	0.00	0.00	0.00	481,296.64	0.00	0.00	1,895.90
b. Accounts Payable	0.00						0.00
c. Accounts Receivable	0.00	129,834.43	0.00	0.00	10,177.47	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	168,514.40	0.00	481,296.64	218,852.53	0.00	9,318.37
15. If Carryover is allowed, enter line 14 amount here	0.00	147,661.14	0.00	481,296.64	218,852.53		9,318.37
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,000.00	795,966.74	18,674.69	232,369.56	544,579.47	147,487.89	181.63

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REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Child Care resource & referral combined	SCIGP - Cal OES	HS UCLA	CEA 2021	Silicon Valley Foundation #110072	Silicon Valley Foundation #110115 Playbook	SVCF #109985 Steps to Success
RESOURCE CODE	9445	9446	9447	9448	9449	9450	9451
REVENUE OBJECT	8689	8689	8699	8689	8699	8699	8699
LOCAL DESCRIPTION (if any)	930-944593	930	930	930	930	930	930
<b>AWARD</b>							
1. Prior Year Carryover		0.00	900.00				
2. a. Current Year Award	7,677.00	124,351.00		5,000.00	75,000.00	25,000.00	50,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,677.00	124,351.00	0.00	5,000.00	75,000.00	25,000.00	50,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	7,677.00	124,351.00	900.00	5,000.00	75,000.00	25,000.00	50,000.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year			900.00				
6. Cash Received in Current Year	7,677.00	78,550.00		5,000.00	75,000.00	25,000.00	50,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	7,677.00	78,550.00	900.00	5,000.00	75,000.00	25,000.00	50,000.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	7,677.00	78,550.00		5,000.00	10,747.66	25,000.00	48,195.94
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	7,677.00	78,550.00	0.00	5,000.00	10,747.66	25,000.00	48,195.94
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	900.00	0.00	64,252.34	0.00	1,804.06
a. Unearned Revenue	0.00	0.00	900.00	0.00	64,252.34	0.00	1,804.06
b. Accounts Payable	0.00	0.00	0.00			0.00	
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	45,801.00	900.00	0.00	64,252.34	0.00	1,804.06
15. If Carryover is allowed, enter line 14 amount here		0.00	900.00		64,252.34		1,804.06
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,677.00	78,550.00	0.00	5,000.00	10,747.66	25,000.00	48,195.94

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LOCAL PROGRAM NAME	10,000 Degrees	Cabrillo CCD SWPK12 Pathwcoord	RESOURCE & REFERRAL Parent Cafe Work	Mission College MOU	SCC LB Broadband	Packard Foundation Grant 2021-73042	Chronic Absenteeism
RESOURCE CODE	9452	9453	9454	9455	9456	9457	9458
REVENUE OBJECT	8699	8689	8689	8699	8699	8699	8689
LOCAL DESCRIPTION (if any)	930	930	930-945493	930	930	930	930
<b>AWARD</b>							
1. Prior Year Carryover			0.00				
2. a. Current Year Award	50,000.00	390,000.00	2,400.00	20,000.00	100,000.00	100,000.00	700,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	50,000.00	390,000.00	2,400.00	20,000.00	100,000.00	100,000.00	700,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	50,000.00	390,000.00	2,400.00	20,000.00	100,000.00	100,000.00	700,000.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	50,000.00	273,000.00	2,400.00	20,000.00	100,000.00	100,000.00	496,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	50,000.00	273,000.00	2,400.00	20,000.00	100,000.00	100,000.00	496,000.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	50,000.00	215,138.82	0.00	20,000.00	100,000.00	0.00	591,002.06
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	50,000.00	215,138.82	0.00	20,000.00	100,000.00	0.00	591,002.06
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	57,861.18	2,400.00	0.00	0.00	100,000.00	(95,002.06)
a. Unearned Revenue	0.00	57,861.18	2,400.00	0.00	0.00	100,000.00	0.00
b. Accounts Payable			0.00	0.00	0.00	0.00	
c. Accounts Receivable	0.00		0.00	0.00	0.00	0.00	95,002.06
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	174,861.18	2,400.00	0.00	0.00	100,000.00	108,997.94
15. If Carryover is allowed, enter line 14 amount here	0.00	174,861.18	2,400.00	0.00	0.00	100,000.00	108,997.94
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	50,000.00	215,138.82	0.00	20,000.00	100,000.00	0.00	591,002.06

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

LOCAL PROGRAM NAME	SJPLF	Bay Area Urban Areas Security Initiative	Blue Shield	SCC PHD	MTSS Partner Entity Grant	Bay Area UASI-PLISD	K12 SWP Round 4
RESOURCE CODE	9459	9460	9461	9463	9464	9465	9466
REVENUE OBJECT	8699	8699	8699	8699	8689	8689	8689
LOCAL DESCRIPTION (if any)	930	930	930	930	930-946493	930-946593	930-946693
<b>AWARD</b>							
1. Prior Year Carryover							
2. a. Current Year Award	51,063.00	160,000.00	100,000.00	210,000.00	1,400,000.00	207,500.00	1,710,456.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	51,063.00	160,000.00	100,000.00	210,000.00	1,400,000.00	207,500.00	1,710,456.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	51,063.00	160,000.00	100,000.00	210,000.00	1,400,000.00	207,500.00	1,710,456.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	76,094.50	53,629.00	50,000.00	105,000.00		3,266.61	1,197,319.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	76,094.50	53,629.00	50,000.00	105,000.00	0.00	3,266.61	1,197,319.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	51,063.00	111,041.00	9,434.32	80,895.60	104,489.61	21,562.69	1,159,256.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	51,063.00	111,041.00	9,434.32	80,895.60	104,489.61	21,562.69	1,159,256.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	25,031.50	(57,412.00)	40,565.68	24,104.40	(104,489.61)	(18,296.08)	38,063.00
a. Unearned Revenue	25,031.50	0.00	40,565.68	24,104.40	0.00	0.00	38,063.00
b. Accounts Payable	0.00		0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	57,412.00	0.00	0.00	104,489.61	18,296.08	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	48,959.00	90,565.68	129,104.40	1,295,510.39	185,937.31	551,200.00
15. If Carryover is allowed, enter line 14 amount here	0.00	48,959.00	90,565.68	129,104.40	1,295,510.39	185,937.31	551,200.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	51,063.00	111,041.00	9,434.32	80,895.60	104,489.61	21,562.69	1,159,256.00

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REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	SCOE CALHOPE STUDENT SUPPORT	BA UASI Media Lit Project 2	CCLA	First 5 KRA SA-22-115-008	TOTAL
RESOURCE CODE	9467	9468	9470	9476	
REVENUE OBJECT	8689	8689	8689	8699	
LOCAL DESCRIPTION (if any)	930-946793	930-946893	930-947093	930	
<b>AWARD</b>					
1. Prior Year Carryover					8,246,122.38
2. a. Current Year Award	550,000.00	197,000.00	333,335.00	39,105.00	13,941,319.47
b. Other Adjustments					(128,816.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	550,000.00	197,000.00	333,335.00	39,105.00	13,812,503.47
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	550,000.00	197,000.00	333,335.00	39,105.00	22,058,625.85
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year					4,443,459.94
6. Cash Received in Current Year	0.00		0.00	39,105.00	8,324,297.61
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	39,105.00	12,767,757.55
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	10,857.33	4,260.83	116,181.36	39,105.00	11,796,883.13
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	10,857.33	4,260.83	116,181.36	39,105.00	11,796,883.13
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(10,857.33)	(4,260.83)	(116,181.36)	0.00	970,874.42
a. Unearned Revenue	0.00	0.00	0.00	0.00	3,436,150.48
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	10,857.33	4,260.83	116,181.36	0.00	2,465,276.06
14. Unused Grant Award Calculation (line 4 minus line 9)	539,142.67	192,739.17	217,153.64	0.00	10,261,742.72
15. If Carryover is allowed, enter line 14 amount here	539,142.67	192,739.17	217,153.64	0.00	8,865,036.37
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,857.33	4,260.83	116,181.36	39,105.00	11,796,883.13



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

FEDERAL PROGRAM NAME	Medi-Cal Admin Activities	Response Relief Supplemental Appropriation	Centers & Family Day Care Consolidated	CACFP Cash-in-lieu of Commodities Consolidated	Emergency Operational Cost Reimb	Medi-Cal Billing Option	TOTAL
FEDERAL CATALOG NUMBER	93.778	93.575	10.558	10.558	10.558	93.778	
RESOURCE CODE	882	5058	5320	5340	5460	5640	
REVENUE OBJECT	8290	8290	8220, 8520	8220	8220	8290	
LOCAL DESCRIPTION (if any)	882	RE 5058	consolidated	consolidated	RE 5460	882	
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	996,959.61	103,635.00	0.00	0.00	0.00	1,148,664.83	2,249,259.44
2. a. Current Year Award	566,336.41		458,110.00	19,083.22	106,028.87	(1,148,664.83)	893.67
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	566,336.41	0.00	458,110.00	19,083.22	106,028.87	(1,148,664.83)	893.67
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,563,296.02	103,635.00	458,110.00	19,083.22	106,028.87	0.00	2,250,153.11
<b>REVENUES</b>							
5. Cash Received in Current Year	566,336.41		361,575.57	15,043.34	106,028.87		1,048,984.19
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	96,534.43	4,039.88	0.00	(1,148,664.83)	(1,048,090.52)
b. Noncurrent Accounts Receivable						0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	96,534.43	4,039.88	0.00	(1,148,664.83)	(1,048,090.52)
8. Contributed Matching Funds	0.00					0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	566,336.41	0.00	458,110.00	19,083.22	106,028.87	(1,148,664.83)	893.67
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	581,786.33	103,635.00	458,110.00	19,083.22	0.00		1,162,614.55
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	581,786.33	103,635.00	458,110.00	19,083.22	0.00	0.00	1,162,614.55
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	981,509.69	0.00	0.00	0.00	106,028.87	0.00	1,087,538.56

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REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Deferred Maintenance	Limit: Alt Ed - Juvenile Court Schools	Rest. Revenue Limit ALT Ed County Community Schools	LCFF - Williams	LCFF - Educational Technology	LCFF VPSS Peer Assistance Review	Differentiated Assistance
RESOURCE CODE	14	241	242	580	664	670	688
REVENUE OBJECT		8091	8091	8590	8091/8980-22	8091	8011/8091
LOCAL DESCRIPTION (if any)	fd 801	940-8091	920-8091	738588	880	882-618000	880
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	3,085,465.59	198,124.65	234,132.25	8,813.71	570,022.31	0.00	2,067,711.85
2. a. Current Year Award		1,343,865.00	1,818,466.43		825,611.00	23,535.31	2,400,000.00
b. Other Adjustments		2,060,583.35	288,238.86				
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	3,404,448.35	2,106,705.29	0.00	825,611.00	23,535.31	2,400,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,085,465.59	3,602,573.00	2,340,837.54	8,813.71	1,395,633.31	23,535.31	4,467,711.85
<b>REVENUES</b>							
5. Cash Received in Current Year		1,343,865.00		0.00	825,611.00	23,535.31	2,400,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	2,060,583.35	2,106,705.29	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable						0.00	
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	2,060,583.35	2,106,705.29	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	3,404,448.35	2,106,705.29	0.00	825,611.00	23,535.31	2,400,000.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,032,066.91	3,602,573.00	2,144,313.07	105.52	519,634.04	23,535.31	2,440,142.25
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,032,066.91	3,602,573.00	2,144,313.07	105.52	519,634.04	23,535.31	2,440,142.25
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	2,053,398.68	0.00	196,524.47	8,708.19	875,999.27	0.00	2,027,569.60

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STATE PROGRAM NAME	Occupational Center Consolidated	Adult Reentry Program	LCFF Transportation	State Lottery: Unrestricted Consolidated	Education Protection Acct (EPA)	Child Dev Universal Prekindergarten (UPK)	Child Dev Ctr Based Rsrv Acct Restricted CSPP
RESOURCE CODE	970	971	990	1100	1400	6057	6130
REVENUE OBJECT	8689	8677	8091/8990	8560	8091	8590	8990
LOCAL DESCRIPTION (if any)	RE 970	RE971	990	various	Consolidated	FD 120-605712	120-613012
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	18,811.48	0.00	0.00	900,811.57
2. a. Current Year Award	242,819.00	475,147.00	977,663.00	294,186.78	55,442.00	945,000.00	13,186.44
b. Other Adjustments	(1,176.35)		575,761.09		0.00	0.00	(52,780.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	241,642.65	475,147.00	1,553,424.09	294,186.78	55,442.00	945,000.00	(39,593.56)
3. Required Matching Funds/Other					0.00		
4. Total Available Award (sum lines 1, 2c, & 3)	241,642.65	475,147.00	1,553,424.09	312,998.26	55,442.00	945,000.00	861,218.01
<b>REVENUES</b>							
5. Cash Received in Current Year	184,126.19	220,268.03		294,186.78	55,442.00	614,250.00	(46,590.61)
6. Amounts Included in Line 5 for Prior Year Adjustments	6,166.09	152,313.63					
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	51,350.37	102,565.34	1,553,424.09	0.00	0.00	330,750.00	6,997.05
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	51,350.37	102,565.34	1,553,424.09	0.00	0.00	330,750.00	6,997.05
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	235,476.56	322,833.37	1,553,424.09	294,186.78	55,442.00	945,000.00	(39,593.56)
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	241,642.65	257,387.69	1,553,424.09	296,900.72	55,442.00	0.00	27,575.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	241,642.65	257,387.69	1,553,424.09	296,900.72	55,442.00	0.00	27,575.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	217,759.31	0.00	16,097.54	0.00	945,000.00	833,643.01

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STATE PROGRAM NAME	Child Dev Ctr Based Rsrv Acct Restricted CCTR	Educator Effectiveness	Restricted Lottery Consolidated	Special Education	Early Ed Exceptnl Needs	Prevent & Dispute Resolution Consolidated	Special Ed Learning Recovery Support Consolidated
RESOURCE CODE	6136 (6129)	6266	6300	6500	6510	6536	6537
REVENUE OBJECT	8990	8590	8560	various	8311	8590	8587
LOCAL DESCRIPTION (if any)	120-612912	various	various	various	mngr5718	various	various
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	0.00		3,522.73	10,123,631.95	96,728.17	0.00	0.00
2. a. Current Year Award	841.69	2,543,836.00	126,033.52	103,426,885.96	0.00	2,531,321.00	9,521,344.00
b. Other Adjustments	52,780.00			379,183.27	3,667,037.00	(444,284.00)	(140,435.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	53,621.69	2,543,836.00	126,033.52	103,806,069.23	3,667,037.00	2,087,037.00	9,380,909.00
3. Required Matching Funds/Other				0.00			
4. Total Available Award (sum lines 1, 2c, & 3)	53,621.69	2,543,836.00	129,556.25	113,929,701.18	3,763,765.17	2,087,037.00	9,380,909.00
<b>REVENUES</b>							
5. Cash Received in Current Year	53,621.69	2,035,069.00	126,033.52	102,265,101.03	3,667,037.00	2,087,037.00	9,380,909.00
6. Amounts Included in Line 5 for Prior Year Adjustments				(125,686.61)			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	508,767.00	0.00	1,666,654.81	0.00	0.00	0.00
b. Noncurrent Accounts Receivable				0.00	0.00		
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	508,767.00	0.00	1,666,654.81	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	53,621.69	2,543,836.00	126,033.52	103,931,755.84	3,667,037.00	2,087,037.00	9,380,909.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	9,561.69	128,264.76	112,291,106.04	3,672,517.65	1,654,255.84	9,336,733.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	9,561.69	128,264.76	112,291,106.04	3,672,517.65	1,654,255.84	9,336,733.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	53,621.69	2,534,274.31	1,291.49	1,638,595.14	91,247.52	432,781.16	44,176.00

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STATE PROGRAM NAME	Combined RE 6546	LCSSP		A-G Access/Success Grant	A-G Learning Loss Mitigation Grant	Expanded Learning Opportunities Grant (ELO) Consolidated	Expanded Learning Opportunities Grant (ELO) Para
RESOURCE CODE	6546	7085		7412	7413	7425	7426
REVENUE OBJECT	various	8590		8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FD 100/882	FD 880		consolidated	Consolidated	FD 883	various
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	0.00	430,221.75		0.00	0.00	1,444,413.94	322,036.00
2. a. Current Year Award	9,623,994.00			211,729.00	150,000.00		0.40
b. Other Adjustments	(139,453.00)	799,440.00				(792.40)	
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,484,541.00	799,440.00	0.00	211,729.00	150,000.00	(792.40)	0.40
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	9,484,541.00	1,229,661.75	0.00	211,729.00	150,000.00	1,443,621.54	322,036.40
<b>REVENUES</b>							
5. Cash Received in Current Year	9,484,541.00	319,776.00		158,797.00	112,500.00	0.00	0.40
6. Amounts Included in Line 5 for Prior Year Adjustments						(792.40)	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	479,664.00	0.00	52,932.00	37,500.00	0.00	0.00
b. Noncurrent Accounts Receivable						0.00	
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	479,664.00	0.00	52,932.00	37,500.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	9,484,541.00	799,440.00	0.00	211,729.00	150,000.00	0.00	0.40
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	9,484,541.00	559,095.26		0.00	0.00	656,402.33	137,467.63
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	9,484,541.00	559,095.26	0.00	0.00	0.00	656,402.33	137,467.63
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	670,566.49	0.00	211,729.00	150,000.00	787,219.21	184,568.77

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STATE PROGRAM NAME	SAFE Schools for All	TOTAL
RESOURCE CODE	7428	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	fd 883	
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance		19,504,447.95
2. a. Current Year Award	300,000.00	137,850,907.53
b. Other Adjustments		7,044,102.82
c. Adj Curr Yr Award (sum lines 2a & 2b)	300,000.00	144,895,010.35
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	300,000.00	164,399,458.30
<b>REVENUES</b>		
5. Cash Received in Current Year	300,000.00	135,905,116.34
6. Amounts Included in Line 5 for Prior Year Adjustments		32,000.71
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	8,957,893.30
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	8,957,893.30
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	300,000.00	144,863,009.64
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	300,000.00	150,424,687.45
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	300,000.00	150,424,687.45
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	0.00	13,974,770.85

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LOCAL PROGRAM NAME	LCFF Williams	Ongoing & Major Maint	RDA	Early Lrng Svcs Wkshps/Fees	Sobrato Matching Funds (9302)	Fir for Learning Health & wellness	ED Services Support
RESOURCE CODE	580	8150	9010	9011	9102	9108	9109
REVENUE OBJECT	8590	8980	8625/8990	8677	8677	8677/8689	8677 & 8689
LOCAL DESCRIPTION (if any)	738588	801-801xxx	FD 801	930-901193	930-910293	930-544200	930-544140
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	8,813.71	6,633,116.46	15,362,903.81	26.24	16,422.71	11,564.47	23,106.22
2. a. Current Year Award		2,922,364.66	5,968,900.76			15,257.56	1,215.00
b. Other Adjustments			(2,922,364.66)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	2,922,364.66	3,046,536.10	0.00	0.00	15,257.56	1,215.00
3. Required Matching Funds/Other	0.00				0.00		
4. Total Available Award (sum lines 1, 2c, & 3)	8,813.71	9,555,481.12	18,409,439.91	26.24	16,422.71	26,822.03	24,321.22
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	2,922,364.66	3,046,536.10				1,215.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	15,257.56	0.00
b. Noncurrent Accounts Receivable					0.00	0.00	
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	15,257.56	0.00
8. Contributed Matching Funds					0.00	0.00	
9. Total Available (sum lines 5, 7c, & 8)	0.00	2,922,364.66	3,046,536.10	0.00	0.00	15,257.56	1,215.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	105.52	2,715,837.83	431,736.43	26.24	2,520.92		6,580.20
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	105.52	2,715,837.83	431,736.43	26.24	2,520.92	0.00	6,580.20
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	8,708.19	6,839,643.29	17,977,703.48	0.00	13,901.79	26,822.03	17,741.02

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LOCAL PROGRAM NAME	Library Service-workshops & fees	Applicant Fingerprint Svcs	Superintendent Office Contracts	ASAP Connect Local	Educational Support Local Rev	Environmental Education	SELPA Workshop Fees/Parent Legislative Day
RESOURCE CODE	9110	9111	9114	9116	9117	9118	9122
REVENUE OBJECT	8689/8699/8677	8677 & 8689	8677/8689	8689/8677	8990	8689	8xxx
LOCAL DESCRIPTION (if any)	930-544850	930-714100	930-544111	930-546415	930-544150	850-8400x0	810-9122 total
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	49,346.56	0.00	20,181.82	170,046.04	80,785.80		21,760.96
2. a. Current Year Award	65,429.47	9,751.00	218,300.00	5,250.00	39,100.00	2,053,769.86	8,000.00
b. Other Adjustments		70,989.00				1,265,640.73	
c. Adj Curr Yr Award (sum lines 2a & 2b)	65,429.47	80,740.00	218,300.00	5,250.00	39,100.00	3,319,410.59	8,000.00
3. Required Matching Funds/Other		0.00				0.00	
4. Total Available Award (sum lines 1, 2c, & 3)	114,776.03	80,740.00	238,481.82	175,296.04	119,885.80	3,319,410.59	29,760.96
<b>REVENUES</b>							
5. Cash Received in Current Year	65,429.47	68,338.00	172,800.00	5,250.00	39,100.00	3,048,408.56	8,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	12,402.00	45,500.00	0.00	0.00	271,002.03	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00			
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	12,402.00	45,500.00	0.00	0.00	271,002.03	0.00
8. Contributed Matching Funds	0.00		0.00	0.00			
9. Total Available (sum lines 5, 7c, & 8)	65,429.47	80,740.00	218,300.00	5,250.00	39,100.00	3,319,410.59	8,000.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	66,451.29	80,740.00	81,482.00	126,740.99	54,083.76	3,319,410.59	4,273.17
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	66,451.29	80,740.00	81,482.00	126,740.99	54,083.76	3,319,410.59	4,273.17
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	48,324.74	0.00	156,999.82	48,555.05	65,802.04	0.00	25,487.79



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LOCAL PROGRAM NAME	Inclusion Collaborative Svc Fee	Response to Instruction & Intervention	VAPA Local	Assessment & Assessment Local	CPIN Service Fee	TSB Internal Services Fees	Inclusion Collaborative Conference
RESOURCE CODE	9123	9124	9127	9132	9136	9137	9139
REVENUE OBJECT	8xxx	8677	8689	8677	8689	8689	8677/8689
LOCAL DESCRIPTION (if any)	418038	930-544220	930-544303	930-544971	Combined	930-913700	930-913993
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	687,964.28	655,594.45	4,061.14	36,480.52	42,077.96	33,171.49	66,946.36
2. a. Current Year Award	421,409.36	343,746.00	5,000.00	0.00	4,850.00	4,420.00	87,863.85
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	421,409.36	343,746.00	5,000.00	0.00	4,850.00	4,420.00	87,863.85
3. Required Matching Funds/Other				0.00			
4. Total Available Award (sum lines 1, 2c, & 3)	1,109,373.64	999,340.45	9,061.14	36,480.52	46,927.96	37,591.49	154,810.21
<b>REVENUES</b>							
5. Cash Received in Current Year	323,651.15	41,621.00	5,000.00	0.00	4,850.00	4,420.00	87,863.85
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	97,758.21	302,125.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable					0.00		
c. Current Accounts Receivable (line 7a minus line 7b)	97,758.21	302,125.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds		0.00					
9. Total Available (sum lines 5, 7c, & 8)	421,409.36	343,746.00	5,000.00	0.00	4,850.00	4,420.00	87,863.85
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	389,945.53	342,253.54	6,704.17	0.00	921.21	0.00	139,876.16
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	389,945.53	342,253.54	6,704.17	0.00	921.21	0.00	139,876.16
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	719,428.11	657,086.91	2,356.97	36,480.52	46,006.75	37,591.49	14,934.05

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LOCAL PROGRAM NAME	Cafeteria Profit Sharing	Credentialing Programs	Multilingual & Humanities Education	Innovation & Instructional Support	MTSS Local Revenue	Region V Math	Youth Health & Wellness Donation
RESOURCE CODE	9140	9141	9143	9144	9145	9146	9151
REVENUE OBJECT	8699	8677/8689	8677/8689	8677/8689	8677	8677	8699-99
LOCAL DESCRIPTION (if any)	930-721050	930-914193	930-914393	930-914493	930-914593	930-914693	930-915193
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	100,774.28	1,090,420.09	312,621.39	297,089.36		7,373.17	0.00
2. a. Current Year Award	525.67	1,234,256.00	65,369.45	73,215.00	42,375.00		54,500.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	525.67	1,234,256.00	65,369.45	73,215.00	42,375.00	0.00	54,500.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	101,299.95	2,324,676.09	377,990.84	370,304.36	42,375.00	7,373.17	54,500.00
<b>REVENUES</b>							
5. Cash Received in Current Year	525.67	1,234,256.00	46,064.45	56,085.00	39,500.00	0.00	54,500.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	19,305.00	17,130.00	2,875.00	0.00	0.00
b. Noncurrent Accounts Receivable				0.00			
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	19,305.00	17,130.00	2,875.00	0.00	0.00
8. Contributed Matching Funds				0.00			
9. Total Available (sum lines 5, 7c, & 8)	525.67	1,234,256.00	65,369.45	73,215.00	42,375.00	0.00	54,500.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	789.62	640,118.46	80,295.24	190,028.56		3,069.51	4,222.87
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	789.62	640,118.46	80,295.24	190,028.56	0.00	3,069.51	4,222.87
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	100,510.33	1,684,557.63	297,695.60	180,275.80	42,375.00	4,303.66	50,277.13

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LOCAL PROGRAM NAME	YHW Summer Program	San Andreas Regional Center	GeoLead	MTSS Training	MCAL Billing Option (formerly re 5640)	Head Start Equip sales	AED Donations
RESOURCE CODE	9153	9312	9388	9404	9442	9462	9901
REVENUE OBJECT	8689	8699	8689	8677	8699	8631	8699-99
LOCAL DESCRIPTION (if any)	930-915399	950-400805	930-938893	930-940493	882-944288	930	939-544076
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	0.00	2,705,074.04		28,930.91	1,148,664.83	0.00	15,578.69
2. a. Current Year Award	17,600.00	923,584.58	86,000.00		1,733,390.79	14,145.00	
b. Other Adjustments				(4,800.00)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	17,600.00	923,584.58	86,000.00	(4,800.00)	1,733,390.79	14,145.00	0.00
3. Required Matching Funds/Other				0.00			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	17,600.00	3,628,658.62	86,000.00	24,130.91	2,882,055.62	14,145.00	15,578.69
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	732,714.36			1,733,390.79	14,145.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	17,600.00	190,870.22	86,000.00	(4,800.00)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable			0.00	0.00		0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	17,600.00	190,870.22	86,000.00	(4,800.00)	0.00	0.00	0.00
8. Contributed Matching Funds			0.00	0.00		0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	17,600.00	923,584.58	86,000.00	(4,800.00)	1,733,390.79	14,145.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	10,625.66	1,004,419.55	86,000.00	7,461.69	692,424.51	0.00	750.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	10,625.66	1,004,419.55	86,000.00	7,461.69	692,424.51	0.00	750.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	6,974.34	2,624,239.07	0.00	16,669.22	2,189,631.11	14,145.00	14,828.69

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

LOCAL PROGRAM NAME	Seeds Visitation/Chandler Donation	Walden West Donations	Teacher Recognition Day Donations	Inclusion Collaborative Donation	SCLIS Donations	Deputy Superintendent Donations	Just Run Programs Donations
RESOURCE CODE	9917	9918	9921	9925	9930	9939	9941
REVENUE OBJECT	8699	8699-99	8689/8699-99	8699	8699-99	8699-99	
LOCAL DESCRIPTION (if any)	932-901070	850-991885	930-720040	930-418032	930-993093	930-993993	939
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	23,798.43	0.00	35,881.14	117,963.87	0.00	18,793.91	626.19
2. a. Current Year Award	3,948.04	2,750.00	14,750.00	100,000.00	300.00	0.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,948.04	2,750.00	14,750.00	100,000.00	300.00	0.00	0.00
3. Required Matching Funds/Other				0.00	0.00		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	27,746.47	2,750.00	50,631.14	217,963.87	300.00	18,793.91	626.19
<b>REVENUES</b>							
5. Cash Received in Current Year	3,948.04	2,750.00	15,125.00	100,000.00	300.00		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	(375.00)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00		0.00				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	(375.00)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00		0.00				0.00
9. Total Available (sum lines 5, 7c, & 8)	3,948.04	2,750.00	14,750.00	100,000.00	300.00	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	134.64	2,750.00	21,164.40	171,856.64	0.00	8,158.91	24.95
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	134.64	2,750.00	21,164.40	171,856.64	0.00	8,158.91	24.95
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	27,611.83	0.00	29,466.74	46,107.23	300.00	10,635.00	601.24

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

LOCAL PROGRAM NAME	Educator Prep Program Donation	Special Educatoin Donations	Digital Divide Donation	HS Staff Donations	TOTAL
RESOURCE CODE	9943	9944	9945	9946	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	930	932	930	930	
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance	1,000.00	257,269.54	253.43	400.00	30,086,884.27
2. a. Current Year Award	7,500.00	2,983.01	494.00		16,552,314.06
b. Other Adjustments					(1,590,534.93)
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,500.00	2,983.01	494.00	0.00	14,961,779.13
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	8,500.00	260,252.55	747.43	400.00	45,048,663.40
<b>REVENUES</b>					
5. Cash Received in Current Year	7,500.00	2,983.01	494.00	0.00	13,889,129.11
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	1,072,650.02
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	1,072,650.02
8. Contributed Matching Funds		0.00			0.00
9. Total Available (sum lines 5, 7c, & 8)	7,500.00	2,983.01	494.00	0.00	14,961,779.13
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures	8,125.00	159,636.63	315.70	0.00	10,862,062.09
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	8,125.00	159,636.63	315.70	0.00	10,862,062.09
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year (line 4 minus line 10)	375.00	100,615.92	431.73	400.00	34,186,601.31

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	3,031,026.00		3,031,026.00		970,342.00	2,060,684.00	1,005,342.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	13,693,000.00		13,693,000.00		762,000.00	12,931,000.00	
Net Pension Liability	228,528,398.00		228,528,398.00	(228,528,398.00)		0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	9,319,835.56		9,319,835.56	661,456.54		9,981,292.10	
Governmental activities long-term liabilities	254,572,259.56	0.00	254,572,259.56	(227,866,941.46)	1,732,342.00	24,972,976.10	1,005,342.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2020-21 Actual</b>			<b>2021-22 Actual</b>		
(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.)						
<b>PRIOR YEAR APPROPRIATIONS LIMIT</b>						
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.	7,590,672.00		7,590,672.00			7,590,672.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	195,242,526.34		195,242,526.34			189,247,831.87
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	202,833,198.34		202,833,198.34			196,838,503.87
<b>PRIOR YEAR GANN ADA</b>						
4. Program ADA (Preload/Line B3, PY column)	425.16		425.16			162.52
5. Other ADA (Preload/Line B4, PY column)	254,369.08		254,369.08			226,497.89
<b>PRIOR YEAR LCFF</b>						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2020-21 Annual County LCFF Calculation)	7,590,672.00		7,590,672.00			7,590,672.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2020-21 Annual County LCFF Calculation)	18,078,822.00		18,078,822.00			18,078,822.00
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA</b>	<b>Adjustments to 2020-21</b>			<b>Adjustments to 2021-22</b>		
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>						
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	0.00	0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
<b>ADJUSTMENTS TO PRIOR YEAR ADA</b> (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>B. CURRENT YEAR GANN ADA</b>	<b>2021-22 Annual Report</b>			<b>2022-23 Annual Estimate</b>		
<b>CURRENT YEAR PROGRAM ADA</b> (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)	117.68		117.68	210.00		210.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	44.84		44.84	50.00		50.00
3. Total Current Year ADA (Lines B1 through B2)	162.52	0.00	162.52	260.00	0.00	260.00
	<b>2021-22 P2 Report</b>			<b>2022-23 P2 Estimate</b>		
<b>CURRENT YEAR DISTRICT ADA</b>						
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			226,497.89			226,497.89
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2021-22 Actual</b>			<b>2022-23 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	624,484.74		624,484.74	650,700.00		650,700.00
2. Timber Yield Tax (Object 8022)	87.13		87.13	189.00		189.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	169,967,130.43		169,967,130.43	178,144,170.00		178,144,170.00
5. Unsecured Roll Taxes (Object 8042)	10,340,086.67		10,340,086.67	10,586,365.00		10,586,365.00
6. Prior Years' Taxes (Object 8043)	1,228.16		1,228.16	878.00		878.00
7. Supplemental Taxes (Object 8044)	4,511,870.78		4,511,870.78	2,717,400.00		2,717,400.00
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)	1,785.16		1,785.16	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	16,298,578.10		16,298,578.10	13,071,100.00		13,071,100.00
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)	201,745,251.17	0.00	201,745,251.17	205,170,802.00	0.00	205,170,802.00
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)	201,745,251.17	0.00	201,745,251.17	205,170,802.00	0.00	205,170,802.00
<b>EXCLUDED APPROPRIATIONS</b>						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			1,810,387.64			1,928,538.00
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)			1,810,387.64			1,928,538.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
25. LCFF - CY (objects 8011 and 8012)	8,546,097.00		8,546,097.00	9,885,696.00		9,885,696.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	8,546,097.00	0.00	8,546,097.00	9,885,696.00	0.00	9,885,696.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	291,719,167.76		291,719,167.76	284,493,998.00		284,493,998.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	(3,096,359.66)		(3,096,359.66)	936,241.00		936,241.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			7,590,672.00			7,590,672.00
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.3823			1.5998
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			3,068,193.57			13,060,395.62
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			195,242,526.34			189,247,831.87
6. Inflation Adjustment			1.0573			1.0755
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.8904			1.0000
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			183,805,203.53			203,536,043.18
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			186,873,397.10			216,596,438.80
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
10. Local Revenues Excluding Interest (Line C19)			201,745,251.17			205,170,802.00
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			9,885,696.00
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			(3,096,359.66)			710,065.96
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			198,648,891.51			205,880,867.96
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			0.00			9,885,696.00
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			198,648,891.51			
b. State Subventions (Line D13)			0.00			
c. Less: Excluded Appropriations (Line C24)			1,810,387.64			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			196,838,503.87			





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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	18,811.48		3,522.73	22,334.21
2. State Lottery Revenue	8560	294,186.78		126,033.52	420,220.30
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)		312,998.26	0.00	129,556.25	442,554.51
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
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	211,741.22		112,180.26	323,921.48
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	65,447.73			65,447.73
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			16,084.50	16,084.50
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	19,711.77			19,711.77
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 )		296,900.72	0.00	128,264.76	425,165.48
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	16,097.54	0.00	1,291.49	17,389.03
<b>D. COMMENTS:</b>  Teacher and student on-line classroom subscription and on-line text books and curriculum course materials					

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

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

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	299,132,560.78
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	53,455,112.68
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	157,474.99
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	5,833,376.42
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	53,245,291.84
5. Interfund Transfers Out	All	9300	7600-7629	983,500.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	8,243,006.20
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,341,402.52
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)				69,804,051.97
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	1.62
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)				175,873,397.75

<b>Section II - Expenditures Per ADA</b>		<b>2021-22 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		298.43
B. Expenditures per ADA (Line I.E divided by Line II.A)		589,328.81
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	179,672,341.87	280,523.26
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)	179,672,341.87	280,523.26
B. Required effort (Line A.2 times 90%)	161,705,107.68	252,470.93
C. Current year expenditures (Line I.E and Line II.B)	175,873,397.75	589,328.81
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
 (Functions 7200-7700, goals 0000 and 9000) 21,604,148.96
- 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) 167,222,000.03

**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) 12.92%

**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)	14,355,053.52
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,078,930.77
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	74,400.00
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)	1,184,570.85
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	21,692,955.14
9. Carry-Forward Adjustment (Part IV, Line F)	1,872,208.77
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	23,565,163.91

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	81,532,966.56
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	34,938,161.14
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	34,247,313.44
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,968,680.33
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	188,954.79
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	416.95
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	10,649,515.25
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)	14,055,325.17
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)	6,516,176.38
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)	7,983,934.16
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)	292,923.27
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)	5,629,110.13
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)	199,003,477.57

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

<b>(For information only - not for use when claiming/recovering indirect costs)</b> (Line A8 divided by Line B19)	10.90%
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**D. Preliminary Proposed Indirect Cost Rate**

<b>(For final approved fixed-with-carry-forward rate for use in 2023-24 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a>)</b> (Line A10 divided by Line B19)	11.84%
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**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>21,692,955.14</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.96%) times Part III, Line B19); zero if negative	<u>1,872,208.77</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.96%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.8%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>1,872,208.77</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>1,872,208.77</u>



Approved indirect cost rate: 9.96%  
 Highest rate used in any program: 9.80%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except 4700 &amp; 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	1100	277,188.95	19,711.77	7.11%
01	3010	980,205.41	94,785.89	9.67%
01	3025	573,704.36	55,477.22	9.67%
01	3060	3,575,240.12	345,725.71	9.67%
01	3182	582,840.80	56,361.16	9.67%
01	3183	191,011.49	18,470.82	9.67%
01	3210	82.06	7.94	9.68%
01	3211	1,904,407.77	184,156.23	9.67%
01	3212	1,358,159.63	131,334.37	9.67%
01	3213	2,831,849.54	273,838.92	9.67%
01	3305	326,353.86	29,372.85	9.00%
01	3308	51,690.28	4,650.72	9.00%
01	3310	1,636,724.00	142,125.00	8.68%
01	3315	82,094.00	7,388.00	9.00%
01	3326	54,709.58	5,290.42	9.67%
01	3327	9,521.00	857.00	9.00%
01	3345	688.00	62.00	9.01%
01	3385	742,209.35	71,771.65	9.67%
01	3395	103,831.36	9,344.87	9.00%
01	4035	75,488.00	7,299.68	9.67%
01	4127	113,237.73	10,950.09	9.67%
01	4203	80,424.22	7,777.02	9.67%
01	4204	81,723.88	7,902.69	9.67%
01	4610	42,288.02	4,088.98	9.67%
01	5210	23,401,395.86	2,178,953.34	9.31%
01	5630	205,510.11	19,872.83	9.67%
01	5632	7,725.00	747.01	9.67%
01	5810	37,700.28	3,693.38	9.80%
01	6128	578,267.67	55,918.48	9.67%
01	6266	8,949.00	612.69	6.85%
01	6387	46,258.00	4,473.00	9.67%
01	6500	78,802,219.23	7,073,280.43	8.98%
01	6510	3,113,313.00	280,204.65	9.00%
01	6515	190,287.23	18,400.77	9.67%
01	6520	128,832.00	12,458.00	9.67%
01	6536	1,775.18	171.66	9.67%
01	6537	38,750.00	3,747.00	9.67%
01	6680	133,227.57	12,883.11	9.67%
01	6685	138,631.11	13,405.63	9.67%
01	6690	986,829.44	95,426.41	9.67%
01	7085	294,660.76	28,493.70	9.67%
01	7366	404,495.67	39,114.73	9.67%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	7422	241,877.10	23,389.63	9.67%
01	7428	273,548.00	26,452.00	9.67%
01	7430	321,731.97	31,111.48	9.67%
01	7810	1,767,916.37	88,781.70	5.02%
01	8150	1,160,659.83	112,236.30	9.67%
01	9010	15,260,969.33	1,207,187.59	7.91%
12	5025	60,242.02	4,518.15	7.50%
12	5035	325,144.59	31,440.79	9.67%
12	5055	24,286.68	2,348.52	9.67%
12	5058	60,113.10	4,508.48	7.50%
12	5160	294,726.04	28,383.27	9.63%
12	5320	434,309.82	23,800.18	5.48%
12	5340	18,091.81	991.41	5.48%
12	6045	4,094.38	395.93	9.67%
12	6052	9,301.50	698.50	7.51%
12	6105	3,707,867.90	278,090.10	7.50%
12	6110	546,255.63	52,822.92	9.67%
12	6123	16,152.66	1,561.96	9.67%
12	6127	25,000.00	2,417.50	9.67%

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			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	28,124,784.95	1,559,674.22	29,684,459.17	5,077,069.12		34,761,528.29
1110	Regular Education, K-12	2,300,102.21	1,503.62	2,301,605.83	393,654.20		2,695,260.03
3100	Alternative Schools	6,547,507.12	82,281.22	6,629,788.34	1,133,923.09		7,763,711.43
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	2,247,223.48	110,510.68	2,357,734.16	403,254.08		2,760,988.24
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	4,023,264.59	185,429.50	4,208,694.09	719,832.24		4,928,526.33
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	2,371,121.11	0.00	2,371,121.11	405,543.71		2,776,664.82
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	7,247,102.43	41,873.22	7,288,975.65	1,246,666.92		8,535,642.57
4900	Other Supplemental Education	5,830,127.37	314,167.60	6,144,294.97	1,050,886.93		7,195,181.90
5000-5999	Special Education	102,444,872.92	3,910,979.35	106,355,852.27	18,190,528.94		124,546,381.21
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	7,592,840.48	5,747.59	7,598,588.07	1,299,621.35		8,898,209.42
7150	Nonagency - Other	962,784.11	0.00	962,784.11	164,669.38		1,127,453.49
8100	Community Services	526,879.82	0.00	526,879.82	90,114.67		616,994.49
8500	Child Care and Development Services	1,122,460.86	0.00	1,122,460.86	191,979.63		1,314,440.49
8600	County Services to Districts	24,564,121.71	5,574.24	24,569,695.95	4,202,267.72		28,771,963.67
<b>Other Costs</b>							
----	Food Services					416,510.30	416,510.30
----	Enterprise					416.95	416.95
----	Facilities Acquisition & Construction					5,442,676.20	5,442,676.20
----	Other Outgo					56,049,215.67	56,049,215.67
<b>Other Funds</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	962,772.51		962,772.51
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(431,977.71)		(431,977.71)
----	<b>Total County School Service and Charter Schools Funds Expenditures</b>	195,905,193.16	6,217,741.24	202,122,934.40	35,100,806.78	61,908,819.12	299,132,560.30

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
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	15,660,591.34	2,646,705.90	970,522.58	2,176,462.89	5,520,426.45	0.00	0.00			1,012,196.22	137,879.57	28,124,784.95
1110	Regular Education, K-12	771,580.21	0.00	0.00	26,788.68	1,501,733.32	0.00	0.00			0.00	0.00	2,300,102.21
3100	Alternative Schools	3,588,601.60	665,956.85	2,644.83	852,517.80	1,296,285.58	0.00	0.00			141,500.46	0.00	6,547,507.12
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	912,441.34	26,860.00	430.53	591,850.84	566,426.47	0.00	0.00			149,214.30	0.00	2,247,223.48
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	2,714,587.20	63,855.04	6,447.87	748,172.19	384,479.19	0.00	0.00			105,723.10	0.00	4,023,264.59
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	2,371,121.11	0.00	0.00			0.00	0.00	2,371,121.11
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	4,509,356.75	1,334,583.12	155,784.20	0.00	1,247,378.36	0.00	0.00			0.00	0.00	7,247,102.43
4900	Other Supplemental Education	0.00	2,602,482.86	0.00	0.00	146,968.91	0.00	2,955,822.93			124,852.67	0.00	5,830,127.37
5000-5999	Special Education	66,122,363.99	1,871,190.20	948,877.39	6,475,390.77	24,098,887.10	1,417,590.09	0.00			1,355,529.68	155,043.70	102,444,872.92
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	718,666.70	324,075.39	62,398.00	0.00	0.00	0.00	0.00	0.00	6,487,700.39	0.00	0.00	7,592,840.48
7150	Nonagency - Other	0.00	939,873.00	0.00	0.00	0.00	0.00	22,911.11	0.00	0.00	0.00	0.00	962,784.11
8100	Community Services		0.00	0.00	0.00	0.00	0.00		526,879.82	0.00	0.00	0.00	526,879.82
8500	Child Care and Development Services	0.00	1,096,159.61	0.00	0.00	26,301.25	0.00		0.00	0.00	0.00	0.00	1,122,460.86
8600	County Services to Districts		11,412,797.76	572,577.55	0.00	1,301,008.56	0.00			11,098,565.21	179,172.63	0.00	24,564,121.71
<b>Total Direct Charged Costs</b>		94,998,189.13	22,984,539.73	2,719,682.95	10,871,183.17	38,461,016.30	1,417,590.09	2,978,734.04	526,879.82	17,586,265.60	3,068,189.06	292,923.27	195,905,193.16

\* 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	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	44,578.60	1,515,095.62	0.00	1,559,674.22
1110	Regular Education, K-12	1,503.62	0.00	0.00	1,503.62
3100	Alternative Schools	4,698.82	77,582.40	0.00	82,281.22
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	1,127.72	109,382.96	0.00	110,510.68
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	3,947.00	181,482.50	0.00	185,429.50
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	751.81	41,121.41	0.00	41,873.22
4900	Other Supplemental Education	0.00	314,167.60	0.00	314,167.60
5000-5999	Special Education (allocated to 5001)	55,070.13	3,855,909.22	0.00	3,910,979.35
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	5,747.59	0.00	0.00	5,747.59
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	5,574.24	0.00	5,574.24
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		117,425.29	6,100,315.95	0.00	6,217,741.24

<b>A. Central Administration Costs in County School Service and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	10,643,669.61
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	74,400.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	18,380,984.37
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,433,730.52
5	Total Central Administration Costs in County School Service and Charter Schools Funds	35,532,784.50
<b>B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	195,905,193.16
2	Total Allocated Costs (from Form PCR, Column 2, Total)	6,217,741.24
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	202,122,934.40
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	5,629,110.13
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	5,629,110.13
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		207,752,044.53
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		17.10%

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)	416,510.30				416,510.30
Enterprise (Objects 1000-5999, 6400-6910)		416.95			416.95
Facilities Acquisition & Construction (Objects 1000-6600)			5,442,676.20		5,442,676.20
Other Outgo (Objects 1000-7999)				56,049,215.67	56,049,215.67
<b>Total Other Costs</b>	416,510.30	416.95	5,442,676.20	56,049,215.67	61,908,819.12

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)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	29,539.56	0.00	0.00	87,885.73	6,100,315.95	0.00	0.00
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten	118.59			118.59	165.80		
1110 Regular Education, K-12	4.00			4.00			
3100 Alternative Schools	12.50			12.50	8.49		
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools	3.00			3.00	11.97		
3550 Community Day Schools							
3600 Juvenile Courts	10.50			10.50	19.86		
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	2.00			2.00	4.50		
4900 Other Supplemental Education					34.38		
5000-5999 Special Education (allocated to 5001)	146.50			146.50	421.96		
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational	15.29			15.29			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts					0.61		
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	312.38	0.00	0.00	312.38	667.57	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				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(91,732.14)	0.00	(431,977.71)				
Other Sources/Uses Detail					0.00	983,500.00		
Fund Reconciliation							1,109,202.29	2,568,293.64
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							948,386.47	99,639.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	91,599.03	0.00	431,977.71	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							45,668.15	87,316.82
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					983,500.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	133.11	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,569,172.26	917,179.71
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>91,732.14</b>	<b>(91,732.14)</b>	<b>431,977.71</b>	<b>(431,977.71)</b>	<b>983,500.00</b>	<b>983,500.00</b>	<b>3,672,429.17</b>	<b>3,672,429.17</b>

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									1,636
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	1,748,224.54	216,643.96	0.00	2,185,711.58	1,338,545.54	26,282,105.97	1,337,551.53	33,108,783.12
2000-2999	Classified Salaries	2,810,896.12	433,643.99	0.00	1,216,166.77	0.00	21,381,427.84	670,534.07	26,512,668.79
3000-3999	Employee Benefits	2,073,688.32	318,173.23	0.00	1,729,006.92	637,985.44	24,230,741.30	403,483.41	29,393,078.62
4000-4999	Books and Supplies	167,689.02	867.32	0.00	5,148.52	44,647.60	2,189,098.58	72,292.43	2,479,743.47
5000-5999	Services and Other Operating Expenditures	1,300,471.36	315,524.02	0.00	426,481.05	2,467.82	11,110,128.16	307,914.35	13,462,986.76
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	6,212.45	273,175.50		279,387.95
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	8,100,969.36	1,284,852.52	0.00	5,562,514.84	2,029,858.85	85,466,677.35	2,791,775.79	105,236,648.71
7310	Transfers of Indirect Costs	7,166,367.62	110,523.57	0.00	453,543.46	15,696.83	294,066.85		8,040,198.33
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	3,910,979.32							3,910,979.32
	Total Indirect Costs and PCR Allocations	11,077,346.94	110,523.57	0.00	453,543.46	15,696.83	294,066.85	0.00	11,951,177.65
	<b>TOTAL COSTS</b>	<b>19,178,316.30</b>	<b>1,395,376.09</b>	<b>0.00</b>	<b>6,016,058.30</b>	<b>2,045,555.68</b>	<b>85,760,744.20</b>	<b>2,791,775.79</b>	<b>117,187,826.36</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	9,706.78	10,000.00	0.00	0.00	95,065.48	981,649.40	282,203.40	1,378,625.06
2000-2999	Classified Salaries	61,273.99	0.00	0.00	0.00	0.00	509,078.14	175,202.77	745,554.90
3000-3999	Employee Benefits	23,751.65	298.00	0.00	0.00	32,248.53	672,629.68	82,333.11	811,260.97
4000-4999	Books and Supplies	3,971.12	0.00	0.00	0.00	4,690.45	354,132.56	19,849.21	382,643.34
5000-5999	Services and Other Operating Expenditures	14,229.73	93,533.36	0.00	0.00	2,467.82	645,780.20	66,113.50	822,124.61
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	112,933.27	103,831.36	0.00	0.00	134,472.28	3,163,269.98	625,701.99	4,140,208.88
7310	Transfers of Indirect Costs	37,601.35	9,344.87	0.00	0.00	12,100.72	186,162.63		245,209.57
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	37,601.35	9,344.87	0.00	0.00	12,100.72	186,162.63	0.00	245,209.57
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>150,534.62</b>	<b>113,176.23</b>	<b>0.00</b>	<b>0.00</b>	<b>146,573.00</b>	<b>3,349,432.61</b>	<b>625,701.99</b>	<b>4,385,418.45</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	<b>TOTAL COSTS</b>								<b>4,385,418.45</b>

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	1,738,517.76	206,643.96	0.00	2,185,711.58	1,243,480.06	25,300,456.57	1,055,348.13	31,730,158.06
2000-2999	Classified Salaries	2,749,622.13	433,643.99	0.00	1,216,166.77	0.00	20,872,349.70	495,331.30	25,767,113.89
3000-3999	Employee Benefits	2,049,936.67	317,875.23	0.00	1,729,006.92	605,736.91	23,558,111.62	321,150.30	28,581,817.65
4000-4999	Books and Supplies	163,717.90	867.32	0.00	5,148.52	39,957.15	1,834,966.02	52,443.22	2,097,100.13
5000-5999	Services and Other Operating Expenditures	1,286,241.63	221,990.66	0.00	426,481.05	0.00	10,464,347.96	241,800.85	12,640,862.15
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	6,212.45	273,175.50		279,387.95
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	7,988,036.09	1,181,021.16	0.00	5,562,514.84	1,895,386.57	82,303,407.37	2,166,073.80	101,096,439.83
7310	Transfers of Indirect Costs	7,128,766.27	101,178.70	0.00	453,543.46	3,596.11	107,904.22		7,794,988.76
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	3,910,979.32							3,910,979.32
	Total Indirect Costs and PCR Allocations	11,039,745.59	101,178.70	0.00	453,543.46	3,596.11	107,904.22	0.00	11,705,968.08
	TOTAL BEFORE OBJECT 8980	19,027,781.68	1,282,199.86	0.00	6,016,058.30	1,898,982.68	82,411,311.59	2,166,073.80	112,802,407.91
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								112,802,407.91
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	203,387.00	0.00	0.00	416,734.28	0.00	1,847.95	300,934.92	922,904.15
2000-2999	Classified Salaries	952,031.98	0.00	0.00	227,537.89	0.00	236,083.93	70,719.07	1,486,372.87
3000-3999	Employee Benefits	570,169.36	0.00	0.00	275,336.22	0.00	107,005.39	66,897.72	1,019,408.69
4000-4999	Books and Supplies	100,209.05	0.00	0.00	484.99	0.00	507,938.63	34,947.01	643,579.68
5000-5999	Services and Other Operating Expenditures	25,046.14	3,920.32	0.00	1,389.25	0.00	164,904.24	115,746.97	311,006.92
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	79,722.08		79,722.08
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,850,843.53	3,920.32	0.00	921,482.63	0.00	1,097,502.22	589,245.69	4,462,994.39
7310	Transfers of Indirect Costs	180,721.54	352.85	0.00	82,936.92	0.00	70,943.29		334,954.60
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	180,721.54	352.85	0.00	82,936.92	0.00	70,943.29	0.00	334,954.60
	TOTAL BEFORE OBJECT 8980	2,031,565.07	4,273.17	0.00	1,004,419.55	0.00	1,168,445.51	589,245.69	4,797,948.99
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								505,418.87
	TOTAL COSTS								5,303,367.86

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

<b>2020-21 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
1. Enter Total Costs amounts from the 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	106,549,619.35	4,298,175.32
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)	106,549,619.35	4,298,175.32
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	<u>1,824.00</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)	1,824.00	

**SELPA:**         (??)    

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>
<u>2. A decrease in enrollment of children with disabilities</u>	10,982,087.96	
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
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<hr/>	<hr/>	<hr/>
Total exempt reductions	<u>10,982,087.96</u>	<u>0.00</u>

**SELPA:** (??) \_\_\_\_\_

**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: (??)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2018-19	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	117,187,826.36		
b. Less: Expenditures paid from federal sources	4,385,418.45		
c. Expenditures paid from state and local sources	112,802,407.91	117,889,615.20	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		117,889,615.20	
Less: Exempt reduction(s) for SECTION 1		10,982,087.96	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	112,802,407.91	106,907,527.24	5,894,880.67

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 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	117,187,826.36		
b. Less: Expenditures paid from federal sources	4,385,418.45		
c. Expenditures paid from state and local sources	112,802,407.91	116,378,702.08	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		116,378,702.08	
Less: Exempt reduction(s) from SECTION 1		10,982,087.96	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	112,802,407.91	105,396,614.12	
d. Special education unduplicated pupil count	1,636	1,853	
e. Per capita state and local expenditures (A2c/A2d)	68,950.13	56,878.91	12,071.22

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: (??)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Actual FY 2021-22</b>	<b>Comparison Year FY 2020-21</b>	<b>Difference</b>
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	5,303,367.86	4,298,175.32	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>4,298,175.32</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>5,303,367.86</u>	<u>4,298,175.32</u>	<u>1,005,192.54</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.

	<b>Actual FY 2021-22</b>	<b>Comparison Year FY 2020-21</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	5,303,367.86	4,298,175.32	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>4,298,175.32</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>5,303,367.86</u>	<u>4,298,175.32</u>	
b. Special education unduplicated pupil count	1,636	1,824	
c. Per capita local expenditures (B2a/B2b)	<u>3,241.67</u>	<u>2,356.46</u>	<u>885.21</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.

Anita Maharaj  
 Contact Name

408-453-6896  
 Telephone Number

Controller  
 Title

amaharaj@sccoe.org  
 Email Address

SELPA:     (??)    

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

**SELPA:**     (??)    

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									1,636
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	1,893,745.00	334,728.00	0.00	1,984,368.00	1,334,604.00	26,450,159.00	1,337,551.53	33,335,155.53
2000-2999	Classified Salaries	2,989,624.00	436,451.00	0.00	906,671.00	0.00	22,203,906.00	670,534.07	27,207,186.07
3000-3999	Employee Benefits	2,327,521.00	323,490.00	0.00	1,305,268.00	531,540.00	31,802,438.00	403,483.41	36,693,740.41
4000-4999	Books and Supplies	174,428.00	6,000.00	0.00	162,576.00	22,500.00	1,028,498.00	72,292.43	1,466,294.43
5000-5999	Services and Other Operating Expenditures	1,595,755.00	366,926.00	0.00	673,101.00	2,478.00	7,764,406.00	307,914.35	10,710,580.35
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	232,570.00		232,570.00
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	8,981,073.00	1,467,595.00	0.00	5,031,984.00	1,891,122.00	89,481,977.00	2,791,775.79	109,645,526.79
7310	Transfers of Indirect Costs	7,608,793.00	132,085.00	0.00	442,920.00	5,496.00	343,429.00		8,532,723.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	7,608,793.00	132,085.00	0.00	442,920.00	5,496.00	343,429.00	0.00	8,532,723.00
	TOTAL COSTS	16,589,866.00	1,599,680.00	0.00	5,474,904.00	1,896,618.00	89,825,406.00	2,791,775.79	118,178,249.79
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	1,893,745.00	270,686.00	0.00	1,984,368.00	1,291,313.00	25,802,914.00	1,055,348.13	32,298,374.13
2000-2999	Classified Salaries	2,946,605.00	436,451.00	0.00	906,671.00	0.00	21,782,859.00	495,331.30	26,567,917.30
3000-3999	Employee Benefits	2,310,609.00	302,349.00	0.00	1,305,268.00	516,238.00	31,280,142.00	321,150.30	36,035,756.30
4000-4999	Books and Supplies	173,853.00	6,000.00	0.00	162,576.00	22,500.00	972,569.00	52,443.22	1,389,941.22
5000-5999	Services and Other Operating Expenditures	1,590,237.00	301,559.00	0.00	673,101.00	0.00	7,309,433.00	241,800.85	10,116,130.85
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	232,570.00		232,570.00
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	8,915,049.00	1,317,045.00	0.00	5,031,984.00	1,830,051.00	87,380,487.00	2,166,073.80	106,640,689.80
7310	Transfers of Indirect Costs	7,573,668.00	118,535.00	0.00	442,920.00	0.00	189,483.00		8,324,606.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	7,573,668.00	118,535.00	0.00	442,920.00	0.00	189,483.00	0.00	8,324,606.00
	TOTAL BEFORE OBJECT 8980	16,488,717.00	1,435,580.00	0.00	5,474,904.00	1,830,051.00	87,569,970.00	2,166,073.80	114,965,295.80
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								114,965,295.80

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	210,449.00	0.00	0.00	656,549.00	0.00	0.00	300,934.92	1,167,932.92	
2000-2999	Classified Salaries	1,120,674.00	0.00	0.00	0.00	0.00	352,342.00	70,719.07	1,543,735.07	
3000-3999	Employee Benefits	703,896.00	0.00	0.00	254,356.00	0.00	170,643.00	66,897.72	1,195,792.72	
4000-4999	Books and Supplies	111,180.00	0.00	0.00	0.00	0.00	328,470.00	34,947.01	474,597.01	
5000-5999	Services and Other Operating Expenditures	22,217.00	7,339.00	0.00	0.00	0.00	158,420.00	115,746.97	303,722.97	
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	83,000.00		83,000.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	2,168,416.00	7,339.00	0.00	910,905.00	0.00	1,092,875.00	589,245.69	4,768,780.69	
7310	Transfers of Indirect Costs	221,535.00	661.00	0.00	81,981.00	0.00	85,462.00		389,639.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	221,535.00	661.00	0.00	81,981.00	0.00	85,462.00	0.00	389,639.00	
	TOTAL BEFORE OBJECT 8980	2,389,951.00	8,000.00	0.00	992,886.00	0.00	1,178,337.00	589,245.69	5,158,419.69	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									820,983.00
	TOTAL COSTS									5,979,402.69

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									1,824
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	1,748,224.54	216,643.96	0.00	2,185,711.58	1,338,545.54	26,282,105.97		31,771,231.59
2000-2999	Classified Salaries	2,810,896.12	433,643.99	0.00	1,216,166.77	0.00	21,381,427.84	0.00	25,842,134.72
3000-3999	Employee Benefits	2,073,688.32	318,173.23	0.00	1,729,006.92	637,985.44	24,230,741.30	0.00	28,989,595.21
4000-4999	Books and Supplies	167,689.02	867.32	0.00	5,148.52	44,647.60	2,189,098.58	0.00	2,407,451.04
5000-5999	Services and Other Operating Expenditures	1,300,471.36	315,524.02	0.00	426,481.05	2,467.82	11,110,128.16	0.00	13,155,072.41
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	6,212.45	273,175.50		279,387.95
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	8,100,969.36	1,284,852.52	0.00	5,562,514.84	2,029,858.85	85,466,677.35	0.00	102,444,872.92
7310	Transfers of Indirect Costs	7,166,367.62	110,523.57	0.00	453,543.46	15,696.83	294,066.85		8,040,198.33
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)	3,910,979.32							3,910,979.32
	Total Indirect Costs	7,166,367.62	110,523.57	0.00	453,543.46	15,696.83	294,066.85	0.00	8,040,198.33
	TOTAL COSTS	15,267,336.98	1,395,376.09	0.00	6,016,058.30	2,045,555.68	85,760,744.20	0.00	110,485,071.25
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	9,706.78	10,000.00	0.00	0.00	95,065.48	981,649.40	0.00	1,096,421.66
2000-2999	Classified Salaries	61,273.99	0.00	0.00	0.00	0.00	509,078.14	0.00	570,352.13
3000-3999	Employee Benefits	23,751.65	298.00	0.00	0.00	32,248.53	672,629.68	0.00	728,927.86
4000-4999	Books and Supplies	3,971.12	0.00	0.00	0.00	4,690.45	354,132.56	0.00	362,794.13
5000-5999	Services and Other Operating Expenditures	14,229.73	93,533.36	0.00	0.00	2,467.82	645,780.20	0.00	756,011.11
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	112,933.27	103,831.36	0.00	0.00	134,472.28	3,163,269.98	0.00	3,514,506.89
7310	Transfers of Indirect Costs	37,601.35	9,344.87	0.00	0.00	12,100.72	186,162.63		245,209.57
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	37,601.35	9,344.87	0.00	0.00	12,100.72	186,162.63	0.00	245,209.57
	TOTAL BEFORE OBJECT 8980	150,534.62	113,176.23	0.00	0.00	146,573.00	3,349,432.61	0.00	3,759,716.46
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								3,759,716.46

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	1,738,517.76	206,643.96	0.00	2,185,711.58	1,243,480.06	25,300,456.57	0.00	30,674,809.93
2000-2999	Classified Salaries	2,749,622.13	433,643.99	0.00	1,216,166.77	0.00	20,872,349.70	0.00	25,271,782.59
3000-3999	Employee Benefits	2,049,936.67	317,875.23	0.00	1,729,006.92	605,736.91	23,558,111.62	0.00	28,260,667.35
4000-4999	Books and Supplies	163,717.90	867.32	0.00	5,148.52	39,957.15	1,834,966.02	0.00	2,044,656.91
5000-5999	Services and Other Operating Expenditures	1,286,241.63	221,990.66	0.00	426,481.05	0.00	10,464,347.96	0.00	12,399,061.30
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	6,212.45	273,175.50		279,387.95
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	7,988,036.09	1,181,021.16	0.00	5,562,514.84	1,895,386.57	82,303,407.37	0.00	98,930,366.03
7310	Transfers of Indirect Costs	7,128,766.27	101,178.70	0.00	453,543.46	3,596.11	107,904.22		7,794,988.76
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)	3,910,979.32							3,910,979.32
	Total Indirect Costs	7,128,766.27	101,178.70	0.00	453,543.46	3,596.11	107,904.22	0.00	7,794,988.76
	TOTAL BEFORE OBJECT 8980	15,116,802.36	1,282,199.86	0.00	6,016,058.30	1,898,982.68	82,411,311.59	0.00	106,725,354.79
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								106,725,354.79
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	203,387.00	0.00	0.00	416,734.28	0.00	1,847.95	0.00	621,969.23
2000-2999	Classified Salaries	952,031.98	0.00	0.00	227,537.89	0.00	236,083.93	0.00	1,415,653.80
3000-3999	Employee Benefits	570,169.36	0.00	0.00	275,336.22	0.00	107,005.39	0.00	952,510.97
4000-4999	Books and Supplies	100,209.05	0.00	0.00	484.99	0.00	507,938.63	0.00	608,632.67
5000-5999	Services and Other Operating Expenditures	25,046.14	3,920.32	0.00	1,389.25	0.00	164,904.24	0.00	195,259.95
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	79,722.08	0.00	79,722.08
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,850,843.53	3,920.32	0.00	921,482.63	0.00	1,097,502.22	0.00	3,873,748.70
7310	Transfers of Indirect Costs	180,721.54	352.85	0.00	82,936.92	0.00	70,943.29		334,954.60
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	180,721.54	352.85	0.00	82,936.92	0.00	70,943.29	0.00	334,954.60
	TOTAL BEFORE OBJECT 8980	2,031,565.07	4,273.17	0.00	1,004,419.55	0.00	1,168,445.51	0.00	4,208,703.30
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								505,418.87
	TOTAL COSTS								4,714,122.17

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

**SELPA:**                (??)          

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).

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



**SELPA:** (??)

**SECTION 2**

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

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

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

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

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

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

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:       (??)      

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts (LB-B Worksheet) FY 2022-23</b>	<b>Actual Expenditures Comparison Year FY2021-22</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	118,178,249.79		
b. Less: Expenditures paid from federal sources	3,212,953.99		
c. Expenditures paid from state and local sources	114,965,295.80	112,802,407.91	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(3,910,979.32)	
Comparison year's expenditures, adjusted for MOE calculation		108,891,428.59	
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	114,965,295.80	108,891,428.59	6,073,867.21

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

	<b>Budgeted Amounts FY 2022-23</b>	<b>Comparison Year FY2021-22</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	118,178,249.79		
b. Less: Expenditures paid from federal sources	3,212,953.99		
c. Expenditures paid from state and local sources	114,965,295.80	112,802,407.91	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(3,910,979.32)	
Comparison year's expenditures, adjusted for MOE calculation		108,891,428.59	
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	114,965,295.80	108,891,428.59	
d. Special education unduplicated pupil count	1636	1636	
e. Per capita state and local expenditures (A2c/A2d)	70,272.19	66,559.55	3,712.64

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:**     (??)    

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2022-23	Comparison Year FY2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	5,979,402.69	5,303,367.86	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>5,303,367.86</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>5,979,402.69</u>	<u>5,303,367.86</u>	<u>676,034.83</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 FY2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	5,979,402.69	5,303,367.86	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>5,303,367.86</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>5,979,402.69</u>	<u>5,303,367.86</u>	
b. Special education unduplicated pupil count	<u>1,636</u>	<u>1,636</u>	
c. Per capita local expenditures (B2a/B2b)	<u>3,654.89</u>	<u>3,241.67</u>	<u>413.22</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.

Anita Maharaj  
 Contact Name

408-453-6896  
 Telephone Number

Controller  
 Title

amaharaj@sccoe.org  
 Email Address

SELPA: (??) \_\_\_\_\_

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

SELPA: (??) \_\_\_\_\_

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

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

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Unaudited Actuals  
2021-22 Unaudited Actuals  
Technical Review Checks

Santa Clara County Office of Education  
County

Santa Clara  
County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

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



<u>FUND</u>	<u>RESOURCE</u>	<u>NEG. EFB</u>
10	0000	-224,267.00
Explanation:There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting a negative Ending Fund Balance.		
Total of negative resource balances for Fund 10		-224,267.00
12	9010	-71,095.00
Explanation:There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting a negative Ending Fund Balance.		
Total of negative resource balances for Fund 12		-71,095.00
67	9010	-844,148.00
Explanation:There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting a negative Ending Fund Balance.		
Total of negative resource balances for Fund 67		-844,148.00

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	7338	8590	-25,992.97
Explanation:The unspent funds in Resource 7338 will be returned to the grantor and a payable has been set up using revenue object code, resulting in negative amount in the revenue resource code.			
01	7425	8590	-792.40
Explanation:The IPI grant allocation was reduced during FY2021/22 by \$792.40. Hence the reduction in revenues to adjust down the revenue received.			
10	0000	9790	-224,267.00
Explanation:There was a net decrease in the Fair Value Adjustment to Cash in the County Treasury resulting in a negative balance.			
12	9010	9790	-71,095.00
Explanation:There was a net decrease in the Fair Value Adjustment to Cash in the County Treasury resulting in a negative balance.			
67	9010	9790	-844,148.00
Explanation:There was a net decrease in the Fair Value Adjustment to Cash in the County Treasury resulting in a negative balance.			

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

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
01	7338	-25,992.97
Explanation:The unspent funds in Resource 7338 will be returned to the grantor and a payable has been set up using revenue object code, resulting in negative amount in the revenue resource code.		
01	7425	-792.40
Explanation:The IPI grant allocation was reduced during FY2021/22 by \$792.40. Hence the reduction in revenues to adjust down the revenue received.		

10 0000 -90,805.10  
Explanation:There was a net decrease in the Fair Value Adjustment to Cash in the County Treasury resulting in a negative balance.

10 9010 -372.34  
Explanation:There was a net decrease in the Fair Value Adjustment to Cash in the County Treasury resulting in a negative balance.

12 9010 -75,701.16  
Explanation:There was a net decrease in the Fair Value Adjustment to Cash in the County Treasury resulting in a negative balance.

67 9010 -844,148.00  
Explanation:There was a net decrease in the Fair Value Adjustment to Cash in the County Treasury resulting in a negative balance.

**EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED**

**AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED**

**CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED**

**CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. PASSED**

**NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED**

## **SUPPLEMENTAL CHECKS**

**ESMOE-ADA - (F) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. PASSED**

**ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED**

**DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED**

**LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED**

**LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those**

contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate. EXCEPTION

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 10.90%

Explanation:

We are self-funded with insurance groups in Worker's Compensation, Dental, Vision, Management Disability and OPEB and our annual actuarial studies do project budget surplus and reserves.

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).

PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Unaudited Actuals  
2022-23 Budget  
Technical Review Checks

Santa Clara County Office of Education  
County

Santa Clara  
County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the Education Protection Account (Resource 1400) . PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300) . PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) , by resource . PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area . PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95) . PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95 . PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790) , in restricted resources, must be zero or negative, by resource, in funds 61 through 95 . PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797) , in unrestricted resources, must be zero, by resource, in funds 61 through 95 . PASSED

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

FUND	RESOURCE	NEG. EFB
10	0000	-224,267.00
Explanation:There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 10		-224,267.00
12	9010	-71,095.00
Explanation:There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 12		-71,095.00
67	9010	-844,148.00
Explanation:There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 67		-844,148.00

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



<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
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10	0000	9790	-224,267.00
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Explanation:There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.

12	9010	9790	-71,095.00
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Explanation:There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.

67	9010	9790	-844,148.00
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Explanation:There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.

**REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED**

**EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED**

**CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED**

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

**FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED**

**ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED**

**CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED**

**CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED**

**CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED**

Checks Completed.